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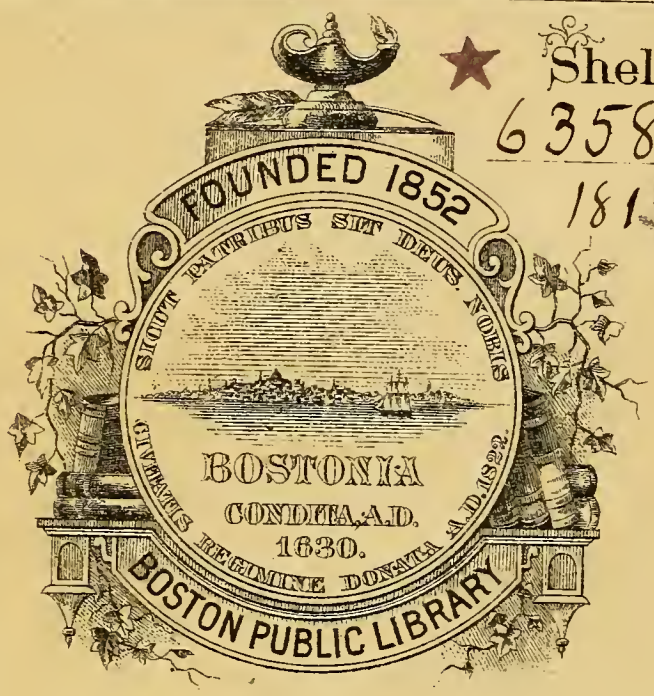

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REPORT OF THE

Committee of Finance.

At a legal meeting of the Inhabitants of the Town of Boston, assembled at Faneuil Hall, May 24, 1813.

VOTED—That the Committee of Finance, consisting of the Selectmen, Overseers of the Poor, and Board of Health, be instructed to cause such parts of their reports and of that of the Auditors of accounts to be published, as they may judge will give information to the Inhabitants on their money concerns.

THOMAS CLARK,
Town Clerk.

In pursuance of the above direction, the following are presented for publick information.

REPORT of SUB-COMMITTEES to COMMITTEE OF FINANCE.

The Sub-Committees chosen by the Committee of Finance, one to assist the Treasurer in the collection of Taxes, and the other to advise with the Assessors relative to abatements, beg leave to offer the following joint report:

Immediately after their appointment in October last, they thought it advisable for simplifying the affairs of the Treasury, and to obtain a clear, intelligible view of them, to have the unsettled balances of all the books of 8 past years, transcribed into one book, in alphabetical order; this has been done with great pains, and the

scattered contents of 96 loose books are now so arranged as to afford a ready view of the delinquents' names, and of the sums due from each.

They also advised the Assessors to an alphabetical arrangement of the names of persons who had obtained abatements, and of the sums allowed to each; these are also contained in a large folio volume. These books are now offered to the inspection of the Committee.

From these books it appears, that many persons have been taxed in the 8 past years, who have paid nothing towards the public burthens; some of them were able at the time, but from change of circumstances, cannot now pay any part of what has been assessed on them: while others are still able, but have not been sufficiently urged to compel them to their duty. Many taxes have been lost to the town, from having been laid on persons occupying real estate, which being afterwards transferred by sales or execution to other persons, the original owners were unable to pay the taxes, and the purchasers were not liable by law.

From the book of delinquents it appears, that in October last, the following sums were due on the several years from 1804, to the present time, viz.

On tax of	1804	due	4121	96	
	1805		5371	28	
	1806		9333	62	
	1807		14220	36	
	1808		11941	90	
	1809		16690	26	
	1810		18985	41	
	1811		13419	6	
				94083	85
	1812, from Treasurer's books,			18839	49
				112923	34
From the book of abatements, it appears this sum has been abated since Oct.				26551	60
			dls.	86361	74

Leaving a balance of 86361 74 to be collected.

The following is a view of the Town's Debts and Credits:

Dr.	*Town of Boston.*	*Cr.*
To the Banks,	25500	By Bank Taxes, 86361 74
ToBradlee, for oil,	13000	By Notes, 11492 50
Other Notes,	9153 25	By J. Brazer, suit recovered vs. him, 6000
Due of Drafts from Selectmen, Overseers, and Board of Health,	17953 9	103854 24
County of Suffolk,	38942	Deficient balance, 22520 37
State Tax,	21826 27	126374 61
	126374 61	

From which it appears that the town owes 22520 37
more than its credits : to which must be added
the loss which will be experienced on back
taxes, may be estimated at one half nearly, or 36361 74

58882 11

which will require about 60,000 dollars to be raised, distinct from the amount of current expenses of State, County and Town. Your Committee will not presume to say, whether any part of this should be provided for the present year, when public and private burthens will fall very heavy on a distressed people : but they would urge the necessity of collecting the outstanding arrears, before they become desperate.

They also suggest the propriety of recommending to the town, to apply to the General Court for a law, to make the sums taxed on real estate, a *lien* upon said estate, which in case of transfer of the property, would secure the tax to the Town.

By order of the Sub-Committee.

CHARLES BULFINCH, *Chairman.*

May 17, 1813.

The above having been considered by the Committee at a general meeting, May 18, 1813, a report was agreed upon to be laid before the auditors of accounts, of which the following is an extract.

The undersigned being a Sub-Committee of the Committee of Finance, are directed to present the subjoined report to the auditors of accounts, in conformity to a vote of the town, passed Oct. 7, 1812.

The committee are unable to suggest any adequate remedy to be adopted by the Town to prevent a similar deficiency in the collection of taxes due, but the one which is to be found in the elective franchise, by placing in the office of Collector of taxes such men only as will follow the directions of the town, and the obligations of law in the execution of their duty, without attempting to exercise any discretionary power. It appears to your Committee that had there been proper energy in the collection of taxes, the balance now due would have been comparatively small; and if individuals had been compelled to a settlement of their taxes annually, either by payment or abatement, the Assessors would not have continued from four to nine years, to tax persons who were unable to pay the first tax; and those only would have been taxed who were able to pay.

The committee are aware that the sum of sixty thousand dollars will not pay the deficiency occasioned by loss of taxes, as they are fully persuaded that not more than one third of the outstanding taxes will ever be recovered by the Town.

BENJAMIN WELD,
WILLIAM MACKAY,
ANDREW SIGOURNEY.

These reports and statements were handed to the auditors of accounts, who closed their communication to the town as follows:—An increase of taxes at this time, for the purpose of extinguishing the debt of the Town, the committee have not the temerity to recommend; but to avoid as far as may be possible hereafter, any losses to the Town, in the collection of taxes, the committee in accordance with the report of the Sub-Committee of Finance, presented herewith, would recommend as a salutary measure, that the Treasurer be instructed to effect a more speedy collection of the taxes which may hereafter be committed to him, as well as of those which are outstanding. And agreeably to another report of the Sub-Committee of Finance herewith submitted, they recommend "that application be made to the General Court for such alteration of the law as may make the sums taxed on Real Estate a *lien* upon said estate, which in case of transfer of the property would secure the tax to the town."—And further that all such pow-

ers may be given to the Treasurer and Collector of taxes, as that he may, by a vigilant use of them, enforce a more equitable adjustment of the public burthens, and remove the evils to which the present system is liable.

SAMUEL BROWN, }
JOHN WELLES, } Com.

At the late Town-Meeting, the 24th inst. it was voted, That the Committee of finance be instructed to take into consideration and report at the adjournment, such alterations in the present system of assessing and collecting the town taxes as they may see fit, also the propriety of applying to the legislature for a law, for the purpose of altering the present mode of choosing the Town Treasurer and Collector as regards this town.

The following Report was also directed to be printed.

THE Committee who were appointed at the meeting of the town in March last, "to consider what measures it will be proper for the town to adopt, to remedy the growing evil of forestalling the market," report that, from the inquiries which they have made, in performing the duty assigned to them, they are satisfied that the evil complained of, exists to a great degree. From the regulations which have been adopted, the ancient market has within a few years assumed an appearance of order and neatness, which is highly creditable to the town. But amidst this appearance of regulation, it is found that many individuals, not content to share the profits with the fair dealer, pursue a system of monopoly. Many persons, some of whom are inhabitants of the town, and others of adjoining towns, but none of whom are proprietors of farms in the country, have stalls and stands in the market, where they regularly expose provisions for sale, which have been purchased to sell in the market at an advanced price. Some of these persons profess to sell upon commission; but whether they sell upon their own account and risk, or upon commission, the effect upon the public is equally injurious. It is found likewise, that many persons of this description, keep carts in taverns near the market, and that they occupy at early hours in the morning, the most central spots in Dock-Square. The dealer from the country is often in this way excluded from the market place,

and, being obliged to go to other parts of the town, he is frequently induced to sell his load at a low rate to the wholesale purchaser. Facilities for storing provisions thus obtained, are found in houses and cellars near the market, the owners and occupants of which are licensed as victuallers and retailers, and the articles are often kept so long as to become unwholesome. By this pernicious system, the price of provisions is always kept at a high rate.

The committee are sensible, that many persons have been compelled by the calamities of the times, to abandon their ordinary occupations, and to resort to these practices for obtaining a living. But as all practices, which tend to make the market dearer to the fair trader, are at all times injurious to the community, and more especially in times like the present ; it is the duty of a wise police to restrain such practices by inflicting adequate punishment on offenders. Our own laws are not silent on this subject. It is more owing to the remissness of the citizens in enforcing them, by neglecting to complain of offenders to the proper authority, and to furfurnish the evidence which is necessary to produceconviction, than to any defect in the laws themselves, that offences against the market so frequently pass with impunity.

It is an offence in any person to buy provisions coming to market, where the same should be sold, except for his own use ; so likewise to dissuade persons from bringing provisions there, or to persuade them to enhance the price of them when there. It is an offence to buy provisions in market, whether animal or vegetable and to sell them there again ; also to get into one's possession, or to buy up large quantities of provisions, with the intent to sell them again. Offenders of this character, persons selling by false weights and measures, or practising deception in the use of weights and measures, which conform to the lawful standard, persons guilty of fraud in the sale of bread, wood, hay or of any other commodity, and the whole tribe of cheats and dealers against common honesty, are liable on conviction to be punished with fine and imprisonment, and it is in the discretion of the Judge, before whom the conviction is had, to enhance the ignominy of the punishment according to the degree and aggravation of the offence. From the arrangement of the sessions of the Municipal Court

in the town of Boston, conviction and punishment may follow the commission of these offences with the necessary promptness. Several persons have recently been convicted in that Court and punished for them. The committee are therefore of opinion, that the laws in being are adequate to restrain and punish the offences against the market, which have become a subject of so just complaint.

But inasmuch as great remissness has prevailed among the citizens generally in complaining of and in prosecuting these offences, and as the same evils will in all probability increase, unless effectual measures be taken to check the mischief; the Committee propose, for the consideration of their fellow citizens, the adoption of the following votes and orders, viz.

1. *Voted*, that it be recommended to the citizens generally to complain to the Law officers of the Commonwealth, to the Grand Jury, and to the justices of the Peace, of all instances of forestalling, regrating, engrossing and of other fraudulent practices in the market, which may come to their knowledge, and to furnish the necessary evidence of the same, that measures may thereupon be immediately taken to bring the offenders to punishment.

2. *Voted*, that there be annually chosen by the town, or otherwise appointed in such way as the town shall direct, twelve substantial citizens, who shall be called Inspectors of the market, and whose special duty it shall be, to enquire after and cause to be prosecuted according to law, all forestallers, regraters, engrossers and fraudulent dealers in the market, either by false weights and measures, or in any other way.

3. *Voted*, that the license of any person to sell in the market, who shall be duly convicted of any of the offences aforesaid, shall be immediately taken away, and that he shall not be permitted to hire or use a stall in the market, or to expose articles for sale there, for a term not less than one year from and after such conviction, and that this regulation be enforced by a bye-law of the town.

No. I.

IT is hereby ordered, that no person, who shall at any time hereafter be convicted of either of the offences of forestalling, regrating, engrossing, or of any species of fraudulent dealing in the market, shall be permitted to use or hire a stall, or have and occupy any stand in either of the public markets of the town, or in any of the streets leading thereto, for the purpose of offering for sale any article of provisions usually sold in market,

for the term of one year from and after such conviction and in case any person shall after such conviction, and within the said term of time, presume to use or occupy any stall or stand in either of the said markets, or in any of the streets leading thereto, for the purpose aforesaid, he shall for every such offence, forfeit a sum not exceeding five dollars, nor less than two dollars, the one moiety thereof for the use of the complainant, and the other moiety thereof to the use of the town.*

4. *Voted*, that that part of the ancient market, which is called Dock Square, be appropriated to dealers from the country, and that no inhabitant of the town, or of any neighboring town, not offering for sale the produce of his own farm, shall be permitted to occupy the same, to the exclusion of the *bona fida* country dealer, and that this regulation be enforced by a bye-law of the town.

No. II.

It is hereby ordered, that no person not offering for sale the produce of his own farm, shall be permitted to occupy that part of the ancient market, which is called Dock-Square. And if any such person shall presume to occupy with his cart, team, or in any other way, the said Dock-Square, after being ordered to remove therefrom by the Clerk of the Market, he shall forfeit a sum not exceeding five dollars, nor less than two dollars for every hour in which he shall continue to offend in this respect, the one moiety thereof to the use of the complainant, and the other moiety thereof to the use of the town.*

5. *Voted*, that the approbation of the selectmen be withholden from any persons, the owners or occupants of any house, store or cellar, applying for a license as a taverner, victualler or retailer, who shall be known to aid and encourage in the commission of any of the offences against the market, which are herein before described. All of which is most respectfully submitted by

PETER O. THACHER,
BENJ. RUSSELL,
JOSEPH CALLENDER. } Committee.

Boston, May 24, 1813.

**Bye Laws proposed to be adopted by the Town of Boston, further to regulate the Market, and to prevent offences therein.*

The meeting stands adjourned to Thursday next, the 3d June, when these important subjects will be considered.

1815.

THE following report on the finances of the Town of Boston, was presented at the late Town meeting, May 29. It was ordered to be printed for public information, and to be considered at the adjournment, Monday, 12th June next.

EPORT

INANCE.

he Town of Bos-
Overseers of the
bly to the powers
Town, have ex-
rer and Collector
ows.
on

	4582,26
315	127870,30
	8358,60
	136228,90

xes

	20681,33
	26788,85
	89000,00
	136470,18

But the amount assessed, with the addition allowed by law to anticipate probable abatements, was -	142285,10
Sum collected and abated -	136228,90
Leaving balance uncollected -	6056,20

The Committee, in exhibiting this deficiency in the collection between the first of October and 20th of May, feel confident that the Town will not impute any neglect to the Treasurer and Collector, nor any unwarrantable remissness on the part of the citizens; when the peculiar hardships and stagnation of business of the past year are considered. It has been with the advice of the Committee, that the Collector has forborne to urge the settlement of the above with the rigour of the law: the property of many of the persons owing the above balance is so circumstanced, that if pressed, the whole must have been abated; but the Treasurer is of opinion, that $4000 may be collected of the outstanding taxes, and considered in this year's estimate.

The following is a statement of the Town's debts and credits.

Dr.	*Town of*	*Boston.*	Cr.
On State Tax - -	10000,00	By notes for land	12163,78
County do. - -	23806,09	Due for State Poor	7000,00
Due to Banks - -	32500,00	Taxes receivable -	4000,00
Private Notes -	30000,07		
Mrs. Brooker's donation, interest paid annually for sick and widows - - -	1230,00		23163,78
		Cash in Treasury	24932,25
J. Bradlee for oil	8340,82		48096,03
Drafts unpaid - -	400,09		
	106282,87		
Unliquidated accts.	5700,00		
	111982,87		

The foot of the account current of the Town last year was - -	119528,32
The above statement, the present year, shows it to be - - -	111982,87
And exhibits the amount of debt reduced	7545,45
The amount of out-standing debts was	70000,00
Which being reduced this year by -	7545,45
Leaves the present actual debt -	62454,55

The Committee have found that their recommendation of a reduction of the debt of 14000 dollars per annum, could not be carried into full effect, owing to unusual expenses that have arisen in consequence of the war; and also owing to the advanced price of oil and other articles for Town's use, from the same cause. They feel gratified, that in the peculiar circumstances of the times, the debt has not been increased, but has diminished 7545 dollars.

They recommend in addition to a provision of 14000 dollars sinking fund for this year, that 7000 dollars be added, to make up the deficiency of the last year. This system being steadily pursued will discharge the debt in four years.

The demands on the Town being as above stated - - - -	111982,87
Add thereto for current expenses of the year, for Selectmen 60,000, Overseers 25,000, Bd. of Health 6000. -	91000,00
Amount of State Tax - - -	24000,00
Do. County Tax - - -	22000,00
For interest on out-standing debts deferred	3017,13
Whole amount to be provided for -	252000,00
From which deduct three installments of old debt, each of 14000, to be paid in three succeeding years -	42000,00
	210000,00
To be provided for as follows :	
From money in the Treasury -	24932,25
Notes for land &c. falling due -	12163,78
From Commonwealth for Poor -	13000,00
Rents as received last year - -	11000,00
Taxes receivable—outstanding -	4000,00
Carried over	65096,03

Brought over		65096,03
Amount assessed for State Tax -		24000,00
Do. for County Tax -		22000,00
Do. for Town Tax for		
current expenses	75000,00	
For installment of debt	21000,00	
For interest on deferred do.	2903,97	
		98903,97
		210000,00

The Committee have thus endeavoured to condense the substance of the Treasurer's accounts, and to present to the Town, as they were directed to do, "a clear and well defined statement of their monied concerns." They renewedly express their satisfaction in the order and method pursued by the Treasurer and Collector; and in being able to inform the Town, that every demand from every individual has been discharged on the orders passed by the Selectmen, Overseers of the Poor, and Board of Health, except only 400 dollars, which have not been called for: such punctuality and promptness of payment cannot fail to raise the credit of the Town Treasury, and to enable the boards, who have the expenditure of the public money, to obtain their work and supplies on the most favourable terms.

The Committee respectfully report, that the Town should vote a tax of ninety-nine thousand dollars, for the current expenses of the year, and for the payment of the second installment of the deferred debt.

Respectfully submitted,

By order of the Committee of Finance.

CHARLES BULFINCH, *Chairman.*

May 29, 1815.

May, 1816.

AT a meeting of the Inhabitants of the Town of Boston, assembled at Faneuil Hall, on Monday 27th May, 1816, *the Report of the Committee of Finance was received, read, and accepted; it was ordered to be printed and distributed for general information.*

Attest,

THOMAS CLARK, *Town Clerk.*

FOURTH ANNUAL REPORT

OF THE

COMMITTEE OF FINANCE

OF THE

TOWN OF BOSTON.

IN the year 1812 the Town voted, that the Selectmen, Overseers of the Poor, and Board of Health, should be constituted and appointed a Committee of Finance, to superintend the administration of the monied concerns of the Town:—Among other duties they were directed to prepare a clear and well defined statement of the Treasury, and of the monied concerns of the Town, to be presented at the annual meeting, in May.

In conformity to these directions, the Commitee have attended to the duty assigned them, and present the following as their fourth annual report.

The amount of the warrants for taxes in 1815, were for

State Tax - - -	24709,33
County Tax - - -	21828,00
Town Tax - - -	109000,00
	155537,33

The amount assessed, with the addition allowed to anticipate probable abatements - - - - -	158402,80

Amount received by the Treasurer from October 1, 1815, to May 20, 1816	146801,44
Amount of abatements - - -	6575,10
Balance remaining uncollected - -	5026,26
	158402,80

He has also received, on back taxes from 1804, to 1814, inclusive - -	4547,19
On last year's tax, as above - -	146801,44
Whole amount collected - -	151348,63

The following is a statement of the Town's debts and credits:

Town of Boston.

Dr.		Cr.	
On State Tax - -	14709,33	By several notes for land sold - - -	6779,63
County of Suffolk -	17789,05	Due for State Poor	7002,00
Notes due to several individuals - -	36100,00	Taxes receivable, estimated at - -	3000,00
Mrs. Brooker's donation, the interest of which is paid annually to widows and sick persons - -	1230,00		16781,63
		Cash in Treasury	19249,04
Selectmen's and Overseer's draughts unpaid - - - -	109,12		36030,67
		Balance - - - -	39969,33
	69937,50		76000,00
Unliquidated accts.	6062,50		
	76000,00		

The balance of the account current of the Town last year was - -	63886,84
The above statement shows it to be at present - - - - - -	39969,33
And exhibits the amount of debt which has been paid - - - -	23917,51

The Committee are gratified in being able to state, that the system recommended by them in 1814, has, in its effects, exceeded their most sanguine expectations. Having been ably and steadily pursued by the Treasurer and Collector, order and perspicuous arrangement have been introduced into the Treasury Department; the collections have become prompt and regular, without harassing or oppressing the citizens; such punctuality is observed in payments, that only 109 dollars are now unpaid, on the draughts of the Selectmen, Overseers, and Board of Health, and the outstanding debt is reduced to the sum of 39969 dollars.

They recommend the pursuance of the same system, and offer the following estimates and statements for the present year.

The demands on the Town being, as above stated - - - -	76000,00
Add thereto for current expences of the year, for Selectmen 63000, Overseers of the Poor, 25000, Board of Health 8000, - - - - -	96000,00
Amount of State Tax - - -	22141,33
County Tax - -	21000,00
Interest on outstanding debt deferred	2400,00
	217541,33
From which deduct two installments of old debt, each of 14000 dollars, to be paid in two succeeding years -	28000,00
Amount to be paid this year - -	189541,33

To be provided for as follows:

From money in the Treasury - -		19249,04
Notes for land falling due - -		6779,63
From Commonwealth for Poor -		7002,00
Rents of market, Town house, &c. -		12000,00
Taxes receivable, outstanding -		3000,00
Amount assesssed for State Tax	22141,33	
ditto County Tax	21000,00	
ditto Town Tax	96000,00	
Addition for probable abatements	10000,00	
		149141,33
		197172,00

The Committee recommend that the Town should vote a tax of 96000 dollars, and 10000 dollars to meet the abatements. The amount will defray the current expenses of the year, and one installment of the deferred debt and interest: They are gratified in finding, that these objects may be effected, and that the amount of taxes laid, will be about 9000 dollars less than in the past year.

Respectfully submitted,

By order of the Committee of Finance,

CHARLES BULFINCH, *Chairman.*

19097

MAY, 1819.

SEVENTH ANNUAL REPORT

OF THE COMMITTEE OF FINANCE OF THE TOWN OF BOSTON.

The Committee of Finance of the Town of Boston, consisting of the Selectmen, Overseers of the Poor and the Board of Health, have attended to the duty assigned to them by the Town; have examined the books of the Treasurer and Collector and are satisfied with the accuracy of his accounts. They present the following report.

The amount of Taxes assessed in 1818 given to the Treasurer and Collector, were for State Tax	21,965 33
Town and County Tax - - - - -	150,623 97
	$172,589 30

Amount received by the Treasurer from October 8, 1818, to May 8, 1819 - - - -	162,512 59
Amount of abatements - - - - -	5,350 27
Balance remaining uncollected - - -	4,726 44
	$172,589 30

From which it appears, that the whole tax has been paid or settled in seven months, excepting about 5000 dollars, from which the Treasurer estimates nearly 1500 dollars may be collected: your Committee are again compelled to express their opinion that this promptness is honourable to the Treasurer and to the Inhabitants.

Dr. THE TOWN OF BOSTON in account current with

1818			
May 19	To Cash paid balance due Commonwealth on Tax 1817	10,000	
"	do. do County of Suffolk on Tax 1817	8,000	
1819	" do. do. on Selectmen's and Overseers' Drafts	223	44
April 26	" do. Sundry Notes given by me as Treasurer from June 14, 1815 to October 1, 1818	44,500	
	" Amount of Commonwealth's Tax for 1818	21,965	33
	do of County of Suffolk Tax for 1318	21,828	
May 8	" Cash paid interest on sundry Notes	2,123	21
	" Abraham Moore's Note received for rent	124	
	" Counterfeits and uncurrent bills received for Taxes	59	
	" Amount of Board of Health's Drafts from May to December 1818 inclusive	7,050	
	do. of the Selectmen's from May 1818 to April 1819 inclusive	78,196	77
	do do for the payment of the Boylston Town School	13,343	73
	" Balance of the Overseers' Drafts from June 1818 to May 1819 inclusive	12,490	65
May 10	" do. due the Town	43,973	69
		$263,877	82

ANDREW SIGOURNEY, Treasurer. Cr.

1818			
May 18	By balance due the Town as per account of this date	21,554	83
23	" Cash received of Wm. Wetmore in part of his Note	120	
Nov. 26	" do. do. of Joseph Ripley for net proceeds of Cordage used in taking down Exchange Walls	18	60
1819	" Cash received for sundry Notes given as Treasurer from July 27 to Dec. 10	29,000	
March 3	" do. do. of the Fire Wards the amount of their part of fines paid for breaches of gun powder laws	316	25
6	" Cash received of Ward N. Boylston in part of his Bond	5,000	00
April 7	" do. do. of the School Committee for money paid for Scholars Medals	60	
May 3	" do. of Wm. Tukesbury for balance of his Note of March, 1817	95	48
5	" do. of Rea & Wright in part of their Note	100	
	" do. for licences to Auctioneers for 1817 and 1818	234	
	" do. for hackney Carriages	34	
	" do. for fines for breach of Town Laws	39	75
	" do. for Militia exempts	236	
8	" do. for Rent of lands on the Neck	207	70
	" do. do. of Deer Island	200	
	" do. do. of the Hay Scales	406	16
	" do do of house in Union Street	48	
	" do. do. of Offices and Shops in Old State House	4061	67
	" do. do. of Stalls and Cellars under Fanueil Hall	3,997	50
	" do. do. of Stalls &c. in the Market	10,792	42
	" do. for Taxes of 1806, 7, 9, 11, 12, 14, 15, 16 and 1817	3,125	44
	" do. for do. 1818	162,512	59
	Amount due Commonwealth in Tax of 1818	10,000	
	" do. County of Suffolk on do.	8,000	
	" do. Selectmen & Overseers Drafts	3,717	43
		$263,877	82

Dr. Town of Boston.

1819			
May.	Due on State Tax of 1818	10,000	
	do County of Suffolk	8,000	
	Note due to E B.	6,000	
	Due Selectmen of Boston for Mrs. Brooker and others donations	1,230	
	Due Boylston donation appropriated for building School Houses	8,691	33
	Due on Selectmen's and Overseer's Drafts	3,717	43
	Unliquidated accounts'	14,000	
	Balance in favor of the Town	14,273	18
		$65,911	94

Town of Boston Cr.

1819			
May	By Ward N. Boylston's Bond	15,000	
	" J Tidd, jr. Note	1890	
	" John Hancock do.	930	
	" Rea & Wright do.	700	
	" Joseph Rowe do.	535	50
	" Uriah Cotting do.	516	
	" Wm. Tukesbury do.	371	55
	" Wm. Wetmore do.	235	
	" Abraham Moore do.	124	
	" Jabez Hunting do.	90	
	" Isaac Rand, jr. do.	46	20
	" Uncollected Taxes	1500	
	" Cash in the Treasury	43,973	69
		$65,911	94

The balance of the account current last year was against the Town		12,705	44
The above statement shows it to be at present in favor of the Town		14,273	18
The demands on the Town being as before stated		51,638	76
Add thereto for current expenses of the year as follows:			
For Selectmen's department	79,000		
Overseers of the Poor	30,000		
Board of Health	7,000		
Committee for providing Schools for children under 7 years of age	8,000		
		124,000	

Amount of State Tax		22,000
do County Tax		16,000
Exhibits the amount to be paid this year		$213,638 76
To be provided for as follows:		
From money in the Treasury		43,973 69
" Notes payable this year		3,180
" Rents of Market, Town House, &c. &c.		16,000
" Taxes receivable, outstanding		1,500
Amount assessed for State Tax	22,000	
do do County Tax	16,000	
do do Town Tax	110,985 07	
		148,985 07
		213,638 76

The Committee recommend, that the Town should vote a Tax of 111,000 dollars, which will defray the current expenses of the year.

Respectfully submitted,
By order of the Committee of Finance.
TURNER PHILLIPS, Chairman.

The Selectmen, in compliance with a vote of the Town, passed June 25, 1818, in addition to the report of the Committee of Finance, exhibit the amount of expenditures in their department from May, 1818, to April, 1819, inclusive; a statement of the Franklin fund; of the Boylston and other donations, and their appropriations; the amount received for licenses to auctioneers and for hackney-carriages; from the market-house, stalls, and for public buildings; from fines and forfeitures paid into the treasury of the town; a statement of the real estate and other property of the town;—also, the estimate of the expenses of the county, and the sum applied for, with the town's proportion of the same; and the appropriations necessary for the Selectmen's department for the year ensuing.

The Selectmen take this opportunity to inform their fellow-citizens, that by the established course of business in their department, all receipts and payments of money on account of the Town, pass through the hands of the Treasurer. All demands and accounts against the

Town, are laid before a Committee of accounts, and examined monthly, and upon their report a draft is given upon the Treasurer, by whom each particular account is paid.

EXPENDITURES in the Selectmen's Department.

SCHOOLMASTERS and USHERS.

Paid eight Writing and Grammar Masters, at $1200 each - - -	$9600 00	
" 9 Writing and Grammar Ushers, & and the master of the school at South Boston $600 - -	6000 00	
" Master of the Latin School	1850 00	
" 1 Usher for do. - -	1100 00	
" 2 do. for do. - - -	1200 00	
" 1 do. for do. one month	50 00	
" J. Bailey, one quarter's salary as Usher of the North School	125 00	
" Elisha Webb for extra services at the North Writing School	300 00	
" Hall J. Kelly for extra services at the West Grammar School	125 00	
" George Flint for services at West School during the sickness of Mr. Mulliken	150 00	
" J. Waldock, Master of the School for people of colour	200 00	
" John Hart, for services as Usher of the West School, March and April, 1817 - - - -	53 33	
" John Lillie, Usher for Mr. Webb's Writing School - - -	86 10	
" Rufus Webb, for the services (paid by him) of an Usher for his School - - - - - -	23 62	
		20,863 05
REPAIRS of SCHOOLS and FUEL - - -		2,099 30
Town Watch - - - -	8,008 75	
Expences of Watch - - -	317 06	
		8,325 81

SALARIES.

Chairman of Selectmen, paid,	833 33
Three Assessors $1000 each - -	3000 00
Assistant to do. - - - -	88
Town Treasurer and Collector - -	3000 00
Town Clerk - - - - - -	996 67
Judge of Municipal Court - -	750 00
Police Officers - - - -	1679 16

Tythingman - - - - -	104 00	
Secretary of Firewards - - -	200 00	
Messenger to Firewards - - -	30 00	
Messenger to Selectmen - - -	375 00	
		11,056 16
CONSTABLES' services - - - - -		454 10
Engines, premiums, repairs, and pumps - -		1,661 88
Lamps, Oil, and Lighting - - - -		7,680 22
Bells and Clocks - - - - - -		490 00
Printing and Stationary - - - - -		621 20
Expences of Mall and Common - - - -		637 62
Streets, paving and repairs - - - -		12,826 15
IMPROVEMENT OF STREETS.		
Paid Daniel Baxter for 99 feet of land to widen Boylston Street and for putting up fence - - - -	97 92	
Paid Hall & Weld for filling up part of Elm-Street - - - -	12 50	
Paid William W. Motley in part for damage sustained by him in taking down his house, and for land to widen Elm-Street - - - -	300 00	
Paid John Roulstone for 368 feet of land to widen Beach-Street - -	180 00	
Paid David Sears for 378 feet of land to widen Beacon-Street - -	567 00	
Paid Eliza Bailey for one years interest on balance due for land taken some years since to widen Elm-Street	10 28	
		1,167 70
EXPENCES of the Market including the Clerk's salary - - - - - - -		1,698 35
INCIDENTAL and unforeseen expences, consisting of expences of Selectmen, School Committee, Firewards and Assessors, repairs of Old Town House, Faneuil Hall, Dam on the Neck, and Deer Island, for Powder, &c. &c.		4,865 23
Amount of Expenditures in Selectmen's department - - - - - - - -		74,446 77
COMMITTEE for establishing town Schools for children under seven yerrs of age - -		3,750 00
AMOUNT of Selectmen's draft on the Treasurer		$78,196 77

STATEMENT of the FRANKLIN FUND, May 1, 1819.

Amount due on 64 bonds which are considered to be good - -	7,881 05	
" due on 10 bonds do. bad	1,693 90	

Deposited in the M. and M. Bank on interest at 5 per cent - -	3,000 00	
Interest accrued on Deposit - -	20 55	
Cash in the hands of the Treasurer of the Fund - - - - - -	349 21	
Present value of the Fund - -		$11,250 81

Dr. Boylston Donation with the Town of Boston.

1818		
Sept. 1	To Cash paid for land for 1 School	2,668 60
	do. paid in part of contract for building	2000
Oct. 1	do. paid for do.	2000
Dec. 1	do. paid for do. &c.	2063 38
1819		
Jan. 1	do. paid for do. &c.	2021 75
May 1	do. paid for do. in full	2,590
	Interest on the above	364 94
	Balance due on said donation	8,691 33
		$22,400

Boylston Donation with the Town of Boston Cr.

By Ward N Boylston's Bond dated June 6, 1817 appropriated by the Town for erecting two Schools	20,000
By 2 years interest on said bond due June 6, 1819	2,400
	$22,400

Donation of Mrs. Joanna Brooker and others, to the Selectmen of the town of Boston, for the time being, the interest of which is to be disposed of for the relief of poor widows and sick people, at the discretion of said Selectmen.

United States six per cent stock	300 00	
Jedidiah Leathe's bond - - -	272 17	
Thomas Cartwright's bond - -	200 00	
Bradford and Darling's bond -	1,300 00	
Treasurer of the town of Boston's note	1,230 00	
William Taylor's bond - - -	666 66	
		$3,968 83

The interest on the above amounting to $238 13, is paid in equal proportions to each of the Selectmen, and by them distributed agreeably to the wills of the donors.

DONATION of ABIEL SMITH, ESQ. to the Selectmen of the Town of Boston, for the time being, the income of which is to be appropriated to the support of a School for the instruction of the people of colour, in the said town, in reading, writing, and arithmetic.

30 Shares in the Newburyport Turnpike Road.
20 Shares in the 2d New Hampshire Turnpike Road.
5 Shares in the Rhode Island Bridge Company.
1 Share in the Boston Theatre.
1 Share in the Boston Bathing House.
4,000 dollars 3 per cent. Stock of the United States.
200 dollars 6 per cent. of the United States.

The income of this donation amounts to about $360, and is appropriated as follows: thirty dollars per annum for rent of a school room at the north part of the town; the residue (in addition to $200 paid by the town) for the salaries of a Male and Female instructer, and for fuel &c. for the school in Belknap-Street.

Amount received for Licences to Auctioneers and for Hackney Carriages.

82 Licenses for Hackney Carriages	82
62 do. for Auctioneers*	$124
	$206

[* This by Law is payable to the Selectmen, but they having declined receiving it, the same is paid into the Treasury.]

Amount received from the Market House Stalls and for public buildings, viz.

Faneuil Hall Cellars and Stalls rented for	4,000	
" Market Stalls at the west end, leased from 1st November, 1818, for 1 year	4,862	
" Vegetable and Fish Stalls rented on the first day of June, 1818, for 1 year	3,838	
" Fruit, Bread and Oyster Stands, and proceeds of Scales	300	
	13,000	
Deduct for salary of the Clerk of the Market and repairs of Stalls, &c.	1,700	
		11,300

Old Town House and Cellars rents at present for	4,370	
Hay Scales	390	
		16,060

Fines and forfeitures paid into the Treasury of the Town, viz.

By the Superintendant of Police, &c.	39 75	
By the Fire Wards the amount of their part of the fines for breaches of the gun powder laws	316 25	
		$356

In addition to the above the Fire Wards have paid the Overseers for fines and forfeitures for breaches of the gun powder laws during the year past, $779 22

STATEMENT of the REAL ESTATE and other property belonging to the town.

Township No. 5, in the 9th range, county of Penobscot.
The Common.
School House and land in North Bennet Street.
do. do. Hawkins Street.
do. do. School Street.
do. do. Mason Street.
do. do. Nassau Street.
do. do. Fort Hill.
do. do. South Boston.
Alms House and land.
Alms House Wharf, rented by the Overseers for $500.
Fort Hill.
4 Burying places in the town.
1 do. on the Neck.
1 do. South Boston.
A lot of land near the Rope Walks, now occupied by the State for the Laboratory.
A lot of Land on each side the Street leading from Orange Street to South Boston Bridge.
A lot of Land on Atkinson Street.
A small wedge of Land on Beach and Front Streets.
4,200 Feet of Land on Derne Street.
563 Feet of Land on Essex Street.
Land on which the Engine Houses stand on Milk, Mason, and School Streets, and Dock Square.
Watch Houses, and land on which the House stands in Orange Street.

Town's right in the Town Dock, now in litigation.		
Deer Island, rents at present for - - -		200 00
47,951 square feet of Mill-pond land, a part of which is leased during the pleasure of the Town for - - - - - - - -		75 00
A lot of land on Prince-Street leased to Colonel Thomas Badger during pleasure -		6 00
Marsh land on each side the Neck leased for one year - - - - - - - - -		85 00
Land on the Neck, called the Bull pasture, leased for - - - - - - - - -		48 00
A small piece of land on the Neck leased to Major Johnson for - - - - - -		5 00
2 small Malls on the Neck let for $6 each		12 00
Hay Scales produced the last year - -		390 00
A small House in Union-Street rents for		48 00
A Fish Stall at the North part of the town near the Ferryways leased for - - - -		40 00
Flats at the bottom of the Common part leased per year for - - - - - - -		67 10
Faneuil Hall Cellars and Stalls rented for -		4,000 00
" Market Stalls at the West end leased from the 1st of Nov. 1818 for 1 year - - -	4,262 00	
" Vegetable and Fish Stalls rented on the 1st day of June 1818 for 1 year - - -	3,838 00	
Received for fruit bread and oyster stands and proceeds of scales	300 00	
	$9,000 00	
Deduct for salary of the Clerk of the Market and repairs of stalls, &c.	1,700 00	
		$7,300 00
Old Town House and Cellars rent at present for		4,370 00

71 quarter Casks of Powder.
30 Stands of Arms with Accoutrements complete.
14 Engines and Ladders.
100 Lamps, (part of which are owned by individuals, but lighted by the town.)
1 Bull.
2 Moveable Pumps.
Market Scales and Weights.
3 Bells (for Schools and Market.)

ESTIMATE of the Expences of the County of Suffolk for the year 1819.

The Sheriff, for dieting Prisoners in gaol chargeable to the County of Suffolk and including Turnkeys - - - - - - -	3,000 00
The Sheriff for his attendance on all the Courts	600 00
Three Deputy Sheriffs attendance on the different Courts - - - - - - -	700 00
Constables fees, attendance on the Courts and Juries - - - - - - - -	800 00
Constables fees in Criminal Bills of Costs not paid by Defendants, and chargeable by law to the County - - - - - - -	1,800 00
Justices of the Court of Sessions - - -	350 00
Justices of the peace their fees chargeable to the County - - - - - - - -	2,500 00
Grand and Petit Jurors to all the Courts after Deducting the Verdict paid by the Parties in Civil Causes - - - - - - -	5,000 00
Witnesses in Criminal Causes chargeable to the County - - - - - - - -	300 00
Inquests to Coroners, &c on dead bodies	300 00
Physician to gaol - - - - - - -	100 00
Keeper of the Court House and Expences	320 00
Night-watch at the Prison - - - - -	480 00
Charcoal for the Prisoners, Candles for the Watch Room, Tubs, fire Tubs, Buckets, Lime, Sand, Brooms, &c. - - - - - - -	200 00
Straw Beds, Blankets and Clothing, for the Prisoners, &c. - - - - - - - -	200 00
Stationary, Record Books, Binding Dockets, Printing, &c. - - - - - - -	300 00
Fuel for the County Court House in the Court Rooms and for the County Offices, Candles for the Courts, &c. - - - - - -	500 00
The Judge of Probate to make up his fees as ordered by the Legislature - - -	60 00
Allowance to the County Treasurer for Salary &c.	1,700 00
Clearing Prison Vaults, removing Dirt, &c.	150 00
Repairs of County Buildings - - - - -	640 00
	$20,000 00

At a Court of Sessions begun and holden at Boston in and for the County of Suffolk on the first Tuesday of January in the year of our Lord one thousand eight hundred and nineteen, the Subscriber was appointed a Committee to make an Estimate of all such sums of money as may be found necessary and sufficient to raise by way of Tax on the County the present year, for defraying the expences and necessary charges of the County and generally to enquire into the finances of said County, and make report what sum it will be necessary to apply for to the Honorable General Court as a Tax to be levied on said County.

In pursuance of the power and authority aforesaid, the Committee begs leave to report, that he has examined into all the Accounts of said County, has settled the Annual Account with the County Treasurer, and has explored all the resources of the County, and the debts due from the same. From all which it appears, that the outstanding Taxes already levied and assessed the last year, are sufficient to enable the Treasurer to meet the payments which shall accrue the present year, until the Tax now prayed for, shall become receivable into the Treasury. The Committee is also of opinion that a Tax for a sum less than the whole amount of the Current expence of the year, will be sufficient to enable the Treasurer to meet the expences of the County, and to continue the operations of the Treasury without hazarding any stopage or denial of payment. And the Committee is fully of opinion that it will be expedient to petition the Honourable General Court at the present Session to grant a Tax for the

uses of the County of Suffolk of the sum of sixteen thousand dollars.

All which is respectfully submitted, by

(Signed)

WILLIAM DONNISON, Committee.

BOSTON, February 2d, 1819.

Town of Boston's proportion of the above $16,000 00 is - - - - -	15,871 00
Town of Chelsea - - - - -	129 00
	$16,000 00

Estimate of the current expenses for the year ensuing in the Selectmen's department with the appropriations.

School Masters and Ushers	24,500
Repairs of Schools and fuel (including the sum to be paid for the upper story of the South School House,)	3,000
Town Watch and expenses of Watch	8,320
Salaries, Chairman of Selectmen	1,000
Three Assessors, $1000 each	3,000
Assistant to do.	88
Town Treasurer and Collector	3,500
Town Clerk	1,000
Judge of Municipal Court	750
Police Officer	800
Tythingman	104
Secretary of Firewards	200
Messenger to Firewards	30
Messenger to Selectmen	375
Constables' Services	500
Engines, premiums, and repairs and pumps	1,500
Lamps, Oil and lighting	7,500
Bells and Clocks	500
Printing and Stationary	700
Expenses of Market	1,700
Expenses of Mall and Common	1,000
Streets, paving and repairs	12,000
Improvements of Streets, &c.	2,000
Incidental and unforeseen expenses	4,933
	$79,000

EIGHTH

ANNUAL REPORT

OF THE

Committee of Finance

MAY, 1818.

The Committee of Finance, consisting of the Selectmen, Overseers of the Poor, and Board of Health, have attended to the duty assigned them by the Town, and present the following Report:

That they have carefully examined the Books and Accounts of the Treasurer and Collector, which they found to be clearly and accurately kept and adjusted; that they have examined the Books and Accounts of the Board of Selectmen, Overseers of the Poor, and Board of Health, for receipts and expenditures in their several departments, all of which they found accurately adjusted; and have examined generally into the monied concerns of the town, and present the following statements as the result of their investigation.

No. 1.

The amount of Taxes assessed in 1819 was as follows, viz :			Amount received by the Treasurer on account of said Taxes	156,293 90	
State Tax	22,061 33		Amount of abatement of Taxes agreeably to certificates of Assessors - -	8,073 20	
Town and County Tax -	147,797 77		Balance uncollected	5,492 00	
		169,859 10			169,859 10

Amount received by the Treasurer on account of uncollected Taxes of preceding years and outstanding at last settlement - - - - - - -	1813 & 1814	43 40
	1315	111 00
	1816	190 30
	1817	549 80
	1818	2,466 03
	1819	156,293 90

Whole amount received for Taxes by the Treasurer from May 1819 to May 1820, 159,649 43

No. 2.

Dr. The Town of Boston in Account Current

1819.			
May 10.	To Amount Due the Commonwealth on Tax of 1818	10,000 00	
	ditto County of Suffolk on ditto	8,000 00	
1820.	ditto on Selectmen and Overseers Drafts	3,717 43	
Jan. 10.	Cash paid Boston Bank for my Note as Treasurer, dated Oct. 1, 1819 -	10,000 00	
Feb. 29.	ditto Massach'ts Bank for ditto of Aug. 30	10,000 00	
			41,717 43
April 10.	ditto Elizabeth Bradlee for ditto dated Dec. 10. 1818 - - -	6,000 00	
" 28.	ditto Commonwealth Tax for 1819 -	22,061 33	
	ditto County of Suffolk ditto -	15,871 00	
May 20.	ditto Interest on sundry Notes -	1,023 80	
	John Stuart's Note - - -	125 00	
	J. & A. Hunting's ditto - - -	40 00	
			45,121 13
	Amount of the Board of Health's Drafts from June 21 to Dec. 27, 1819, inclusive	9,000 00	
	Amount of the Overseers Drafts from June 2, 1819, to May 3, 1820, inclusive -	32,578 76	
	Amount of the Selectmen's Drafts from May 31, 1819, to May 3, 1820, inclusive -	94,967 92	
	Amount of ditto for Boylston Town Schools, from May 31, to Nov. 29, 1819, inclusive	1,397 89	
			137,884 57
	Counterfeit Bills received for Taxes -	11 00	
" 22.	Balance Due the Town to New Account	45,170 76	
			45,181 76
			269,904 89

No. 2.

with Andrew Sigourney, Treasurer. Cr.

1819.			
May 10.	By Balance due the Town as per Account of this date rendered - - -		43,973 69
" 29.	Cash rec'd of Jabez Hunting for his Note	90 00	
June 1.	ditto Jacob Tidd, jr. for ditto	378 00	
July 2.	ditto Wm. Tewksbury in part of his Note - - -	354 00	
" 24.	ditto Rea & Wright in part of their Note	100 00	
	ditto Abraham Moore ditto	39 02	
" 29.	ditto the State Treasurer for the maintenance of State Paupers, to June 1 - - -	8088 24	
			9,049 26
Aug. 30.	ditto the Massachusetts Bank for my Note as Treasurer - -	10,000 00	
Sep. 11.	ditto Wm. Wetmore in part of his Note	100 00	
" 27.	ditto ditto ditto in full for ditto	135 00	
Oct. 2.	ditto the Boston Bank for my Note as Treasurer - - -	10,000 00	
			20,235 00
1820.			
Jan. 7.	ditto Balance of Uriah Cotting's Bond	516 00	
" 15.	ditto Abraham Moore in part of his Note	14 90	
Mar. 14.	ditto State Treasurer for maintenance of State Paupers to Dec. 1	8,495 86	
" 18.	ditto Ralph Haskins by Lemuel Shaw, Esq. for paving Court and Tremont streets - -	13 68	
April 26.	ditto Ward N. Boylston in part of Bond	5,000 00	
" 29.	ditto Rea & Wright in part of their Note	100 00	
May 18.	ditto Abraham Moore Balance of his Note	70 08	
			14,210 52
" 20.	ditto for Licences to Auctioneers	124 00	
	ditto for ditto for Hackney Carriages	74 00	
	ditto for Fines for breach of Laws	79 33	
	ditto of the Fire Wards their proportion of the Fines received for breach of Gunpowder Laws	62 08	
	ditto of Militia Exempts - -	258 00	
	Balance due on Selectmen's & Overseer's Drafts	226 24	
	Cash received for interest on Bonds and Notes	3,483 02	
			4,306 67
	ditto for Rent of Lands on the Neck	186 20	
	ditto ditto on Prince and Merrimack streets -	31 00	
	ditto ditto for Hay Scales	297 47	
	ditto ditto for House in Union str.	48 00	
	ditto ditto for Stalls and on Market - -	9,694 74	
	ditto ditto of Stalls and Cellars under Faneuil Hall	4,002 50	
	ditto ditto of Shops and Offices in Old State House -	4,220 41	
			18,480 32
	ditto Taxes of 1813, 1814, 1815, 1816, 1817, 1818 and 1819		159,649 43
			269,904 89

BOSTON, MAY 22d, 1820.

Errors Excepted,

ANDREW SIGOURNEY, *Town Treasurer.*

No. 3.

Statements of the Debts and Credits of the Town of Boston, May, 1820.

Town of Boston.

Dr.				Cr.			
1820. May	To Selectmen of Boston	1,230		1820. May	By Ward N. Boylston	10,000	
	Overseer's Drafts	187	45		Jacob Tidd, jr. -	1,512	
	Selectmen's ditto	38	79		John Hancock -	930	
	Boylston Town Schools	7,738	10		Joseph Rowe -	535	50
	Unliquidated Accounts	5,782	67		Rea & Wright -	500	
		14,377	01		John Stuart -	125	
					Isaac Rand -	46	20
	Balance in favour of the Town - -	53,000	00		J. & A. Hunting -	40	
					Willliam Tewksbury	17	55
					Commonw'th of Massac'ts	7,000	
					Uncollected Taxes	1,500	
					Cash in the Treasury	45,170	76
		67,377	01			67,377	01

BOSTON, MAY 22d, 1820.

Errors Excepted.

ANDREW SIGOURNEY, *Town Treasurer.*

Dr. Boylston Town Schools in Acc't Curr't with the Town of Boston. Cr.

1819.				1819.		
June 1.	To Cash paid sundry Bills	923	14	May 10	By Balance Due as per acc't. of this date -	8,691 33
July	ditto ditto	76	17		Interest on ditto one Year	521 47
August	ditto ditto	250	63			
Nov.	ditto ditto	54				
Dec.	ditto ditto	93	95			
		1,397	89			
	Interest on the above sum	76	81			
1820.		1,474	70			
May 22	Balance to new Account	7,738	10			
		9,212	80			9,212 80

BOSTON, MAY 22d, 1820.

Errors Excepted,

ANDREW SIGOURNEY, *Town Treasurer.*

No. 4.

Statement exhibiting the amount of Debts now due from the town of Boston; the amount which will accrue for Expenditures the year ensuing; the amount to be received from the various sources of revenue enumerated, and the amount to be assessed upon the inhabitants to meet and pay the balance.

Amount now due per Statement No. 3. - -	14,377 01	Amount of balance in Treasury		45,170 76
ditto required by the Board of Selectmen -	56,445 00	Rents of Market, Town House, &c.		16,000 00
ditto " Board of School Committee	28,000 00	Outstanding Taxes estimated		1,500 00
ditto " Board of Overseers of the Poor	30,000 00			
ditto " Board of Health - -	9,000 00			62,670 76
ditto " Primary Schools - -	8,000 00	Balance to be raised as follows		
ditto of State Tax - - - -	22,061 33	Amount assessed by State for State Tax	22,061 33	
ditto County Tax - - -	20,000 00	Amount assessed by County for County Tax - - -	20,000 00	
ditto Probable expense of a New School House	10,000 00	Amount assessed on the Town for Town Tax - - -	93,151 25	135,212 58
	197,883 34			197,883 34

The Committee therefore recommend, that a tax of One Hundred and Four Thousand Dollars be levied to pay the current expences of the year, which amount includes a sum of Ten Thousand Dollars as a provision to meet the probable amount of abatements of taxes.

Submitted by order of the Committee of Finance.

ELIPHALET WILLIAMS, *Chairman*,

SELECTMEN'S ROOM, MAY 24, 1820.

In addition to the foregoing report, ordered to be published by the Committee of Finance, the Selectmen exhibit for the information of their fellow citizens, the following statements, viz.

Statement No. 5, Receipts and Expenditures in their department the preceding year.

No. 6, An estimate of the probable amount that will be required for the ensuing year.

No. 7, Receipts and Expenditures in the department of the Board of Health the preceding year.

No. 8, An estimate of the probable amount that will be required the year ensuing.

No. 9, The estimated value of the Franklin Fund.

No. 10, The amount of the Boylston Donation; the donation of Mrs. Joanna Brooker and others; and the donation of Abiel Smith, Esq. do.

No. 11, A Schedule of the Real and Personal property belonging to the town.

The Selectmen, agreeably to a vote of the town, requested of the Court of Sessions a statement of the amount that will probably be required to provide for the County expenses, the ensuing year, and were referred to the estimate, statement No. 12, which was exhibited to the Committee of Finance—but the Selectmen have been since informed by that Court that a further sum of $20,000, will be necessary to defray the propable expenditures on the County Gaol the present year; which amount is not included in any estimate now exhibited.

The Requisition of the Board of Overseers of the Poor, for the amount that will be required the ensuing year, to meet the expenditures in their department, will be found in statement No. 4.

No. 5. Statements of Receipts and the Selectmen's department,

Expenditures.

1819. May	For repairs and improvements in the Market	1,700
	Ringing Bells and winding Clocks - -	500
	Constables - - - - -	500
	Engines, Premiums and repairing Pumps -	1,500
	Mall and Common - - - -	1,000
	Printing and Stationary - - -	700
	Town Watch - - - -	8,320
	Paving Streets &c - - - -	12,000
	For Improvements - - - -	2,000
	Oil Lamps, &c. - -	7,500
	Unforeseen Expences - - -	4,933
	School Masters - - - -	27,500
	Primary Schools - - - -	8,000
		76,600
	Balance -	8,383 55
		94,983 55

Expenditures for the town of Boston in from May, 1819, to May, 1820.

Appropriations Voted at May Meet'g, 1819.

1820. May	By expences, the Market last year, repairing, improving, &c. - -			2,514 22
	expences, ringing Bells and repairing Clocks - - -			499 25
	various services of Constables			462 90
	repairing Engines, paying Premiums and repairing Pumps - -			1,161 6
	Mall and Common - -			1,556 54
	Printing, Stationary, &c. - -			873 3
	Wages of 76 Watchmen - -			8,238 75
	Expenses of Fuel for do. -			118 77
	Paving streets, repairing gravelling, mending highways - -			16,940 9
	IMPROVEMENTS—viz.—			
	Land of J. Binney, H. Lincoln, and S. Alley, in Green street -	108		
	Land in Summer street from Hon. I. Thorndike - - -	300		
	Land in Elm street from Col. Binney & E. Haynes - -	150		
	William Taylor for land in Myrtle street	200		
	Mathew Bailey for land in Elm street	171	33	
	Fence on High street - -	4		
	Interest paid Eliza Bayley -	8	57	
				941 90
	Oil to William Lovering, jr. -			3,838 71
	Sundry repairs of Lamps, &c. -			641 27
	Expences of Lighting Lamps -			2,531 24
	Incidental expences - -			5,286 41
	SCHOOL MASTERS & USHERS—viz.—			
	Ten Writing and Grammar Masters at 12,00 dollars each - -	12,000		
	Eleven Writing and Grammar Ushers and one Master at South Boston, 600 dolls.	7,200		
	Master of the Latin School 2,000			
	Sub-master of do. 1,200			
	Two Ushers at 800 1,600			
	One Usher at 600	5,400		
	Elisha Webb for extra service at the North Writing School - -	300		
	Master of School for people of Colour	200		
	Repairs of Schools, Fuel, &c. -			25,100
	Primary Schools - -			3,078 41
	SALARIES.			7,250
	Chairman of Selectmen - -			
	Three Assessors - - -			1,000
	Assistant do. - - -			3,000
	Town Treasurer and Collector, for salary for the year 1818, $3,500 do. 1819, $3,100 - - -			96
	Town Clerk - - -			6,600
	Judge of Municipal Court - -			1,000
	Police Officer - - -			750
	Tythingman - - -			800
	Secretary of Fire Wards - -			104
	Messenger to Selectmen - -			200
	do. to Fire Wards -			371
				30
				94,983 55

No. 6.

Estimate of Expences of the town of Boston the ensuing year for the Selectmen's Department.

School Masters and Ushers,	25,000	
Repairs of School Houses } Fuel &c. &c }	3,000	
		28,000
Town Watch and Expences	9,000	
Constables - -	500	
Engines, Premiums and Pumps	2,000	
Lamps, Oil and Lighting -	7,500	
Bells and Clocks - -	500	
Printing and Stationary -	1,000	
Expences of the Market -	2,000	
Mall and Common -	1,500	
Streets, for Paving and Repairs	15,000	
Improvements of Streets -	2,000	
Incidental Expences -	5,000	
SALARIES.		
Chairman of Selectmen -	1,000	
Town Clerk - -	1,000	
Town Treasurer and Collector	3,100	
Assessors - -	3,000	
Assistant - -	100	
Judge of Municipal Court	750	
Police Officer, Tythingmen, &c.	900	
Secretary of Firewards -	200	
Messenger - -	30	
Messenger to Selectmen -	365	10445
		56,445
Primary Schools - -		8,000
		92,445
Probable Expense for a New School House - -		10,000
		102,445

No. 7.

The Treasurer of the Board of Health reports the following statement of Receipts and Expenditures for the past year.

Quarantine Account.

Dr.		Cr.	
To Principal Physician's Salary	100	By Vessels Quarantined	1,635
Assistant	1,000	Cash of State Treasurer	1,078 56
Island Keeper's	350	Allowance old Boat Trimmer	150
Wages and Board of Boatmen	535 22	Balance to General Account	4,114 13
New Hospital on Rainsford's Island	2,208 92		
Repairs and Furniture to Hospital	693 81		
New Boat Massachusetts	1,753 15		
Ballast for do.	97 88		
N. F. Thayer's Bill, Cordage, &c.	57 26		
Bartlett & Chase, Medicines	59 25		
Visiting Island	122 17		
	6,977 69		6,977 69

Burial-Ground Account.

Dr.		Cr	
To Repairs of Burial Grounds	30 50	By use of Cars	398 67
Repairs of Funeral Cars	162 04	Rent of North Burial Ground	15
Balance to General Account	253 13	Ditto Stone Chapel	7
		Ditto Granary	15
		Ditto Common	10
	445 67		445 67

Carried over and Continued.

General Account.

Dr.		Cr.	
To Quarantine Balance	4,114 13	By Balance last year	2,110 95
Scavenger's Contract	3,171 38	Ditto Burial Ground Account	253 13
Six New Carts	330	Breach of Regulations	27 04
Repairs to Carts and Harnesses	92 57	Reservoir on Neck	300
Secretary's Salary	600	Dr. Welsh	33
Phillips as Messenger	87 50	Hurley's Estate	35 14
Clark do.	280	Four old Carts	40
Notifying Wards and distributing Laws	52 50	Town Treasurer	9,000
Sundry Accounts, removing and nursing Sick	796 90		
Burying Persons by order of the Board	136 50		
Paid for Bedding, &c. destroyed by order of Board	127 50		
S. H. Hewes, for services during Sickness	150		
D. Spear do. do.	75		
Work on Common and Frog Pond	121 49		
Solicitor's Account	51 81		
Removing Nuisances	39 18		
Visiting Island	122 17		
Office Expenses, Fuel, Repairs, &c.	91 37		
Printing Laws, Stationary, &c.	289 83		
On hand in cash and notes	1,069 43		
	11,799 26		11,799 26

Errors Excepted,

GEO. DARRACOTT, *Treasurer.*

No. 8.

Estimate of Money that may be wanted by the Board of Health for the Current Year.

For the Assistant Physician's Salary		1,000
Salary of the Secr'y of the Board		600
Messenger's do. -		350
Island Keeper's do. -		350
Two Boatmen - -		768
		3,068
Scavenger's Contract -	3,000	
Repair of Carts -	150	
Medicines - -	100	
Visiting Island -	250	
Notifying Wards, & distribut'g Laws	50	
Removing Nuisances -	50	
Repairs of Burying Grounds and Funeral Cars -	200	
Office Expences -	100	
Printing Laws, and Stationary	300	4,100
		7,168
CONTINGENCIES, Estimated from the expences of the last year (which, however, will be saved, if no contagious or other Sickness prevail,)		
Removing Sick, &c. -	800	
Burying persons by order of the Board	150	
Superintendant of Burying grounds for his extra services and assistants	200	
Paid for Bedding &c. destroyed	150	
	1,400	
Conting't expences for other purposes	500	1,900
		9,000
Contemplated expences in commencing operations in the new Bury'g Ground		3,000
		12,000
PROBABLE RECEIPTS.		
From the Quarantine Establishment	1,700	
the Burial Ground Department	400	
Reservoir on the Neck	300	
Probable amount that may be received from the State Treasury on account of Poor - -	600	
	3,000	3,000
		9,000

No. 9.

Statement of the estimated value of the Franklin Fund, on the 25th of May, 1820.

Amount due on 61 bonds, supposed to be good - - -	7,282 75
Cash deposited in the Mechanics & Manufacturers Bank, at 5 per cent interest - - -	3,000
Interest on that amount, at 5 per cent. from October 1, 1819 - -	97 92
Cash in the hands of the Treasurer of the Fund - - -	1,386 76
Present value of the fund -	11,767 43

WM. MINOT, *Treasurer.*

Boston, May 25, 1820.

Amount due on bonds considered to be bad, as by the Statement rendered May 1, 1819	1,693 90

No. 10.

Donations.

Boylston Donation (20,000, and interest) was, by a vote of the Town 25th of May, 1818, appropriated for the purpose of building Two School Houses,—one of which has been built,---and the balance of that Fund is - - - -	7,738 10

Donation of Mrs. Joanna Brooker, and others, to the Selectmen of the town of Boston, for the time being, the interest of which is to be disposed of for the relief of poor widows and sick people, at the discretion of said Selectmen.

United States six per cent. Stock,	$ 300		
Jedidiah Leathe's bond -	272	17	
Thomas Cartwright's bond	200		
Bradford & Darling's bond	1,300		
Treasurer of the town Boston note,	1,230		
William Taylor's bond	666	66	3,968 83

The interest on the above, amounting to $23813, is paid in equal proportions to each of the Selectmen, and by them distributed agreeably to the wills of the donors,

---

Donation of Abiel Smith, Esq. to the Selectmen of the town of Boston, for the time being, the income of which is to be appropriated to the support of a School for the instruction of the people of colour in the said town, in reading, writing and arithmetic :

30 Shares in the Newburyport Turnpike Road.
20 Shares in the 2d New Hampshire Turnpike Road.
5 Shares in the Rhode Island Bridge Company.
1 Share in the Boston Theatre.
1 Share in the Boston Bathing House
4,000 Dollars 3 per cent. Stock of the United States.
200 Dollars 6 per cent. of the United States.

No. 11.

Real Estate.

Township No. 5, in the 9th Range, County of Penobscot.

The Common

School House in North Bennett Street.

ditto	Hawkins	ditto
ditto	School	ditto
ditto	Mason	ditto
ditto	Nassau	ditto
ditto	Fort Hill	
ditto	South Boston	

Alms House and Land

Alms House Wharf

Fort Hill

4 Burying Places in the Town

1 ditto on the Neck

1 ditto at South Boston

A Lot of Land head of the Rope Walks, occupied by the State for the Laboratory

A Lot of land on each side the street leading from Orange street to South Boston Bridge.

A Lot of land on Atkinson street

A small wedge of land on Front and Beech streets

4,200 feet of land in Derne street

560 feet of land in Essex street.

Land on which the Engine Houses stand in Milk, Mason and School streets and Dock square

House and Land on Mill Pond for Fire Hook and Ladder Company

Watch House, and Land on which it stands in Orange street

Right in the Town Dock

Deer Island

47,951 square feet of Land on the Mill Pond, a part of which is leased

A Lot of land on Prince street, leased to Col. Badger for $6 per annum

Marsh on each side the Neck
Land on the Neck called the Bull pasture, leased for 30 dolls.
Land on the Neck leased to Major Johnson for 5 dolls.
2 Malls on the Neck leased at 6 dolls. each
Hay Scales and Town Pound
A House in Union street
A Fish Stall at the north part of the town
Flats at the Bottom of the Common
Faneuil Hall, Cellars and Stalls
Vegetable and Fish Stalls
Old Town House and Cellars, rents for 3,805 dolls.
Quarter Casks Gun Powder
Stands of Arms and Accoutrements complete
14 Engines and Ladders
1000 Lamps
1 Bull
2 moveable Pumps
Market Scales, Weights, &c.

No. 12.

Estimate of the Expences of the County of Suffolk for the year 1820.

The Sheriff, for dieting Prisoners in gaol, chargeable to the County of Suffolk, and including Turnkeys - -	3,000
The Sheriff for his attendance on all the Courts - - - -	600
Three Deputy Sheriffs' attendance on the different Courts - - -	700
Constables' fees, attendance on the Courts and Juries - - -	800
Carried over and Continued,	5,100

Brought over,	5,100
Constables fees in Criminal Bills of Costs not paid by Defendants, and chargeable by law to the County - -	1,800
Justices of the Court of Sessions -	350
Justices of the peace, their fees chargeable to the County - - -	2,500
Grand and Petit Jurors to all the Courts after deducting the verdict paid by the parties in Civil Causes - -	5,000
Witnesses in Criminal Causes chargeable to the County - - -	300
Inquests to Coroners, &c. on dead bodies	300
Physician to gaol - -	100
Keeper of the Court House and Expences	320
Night-watch at the Prison -	480
Charcoal for the Prisoners, Candles for the Watch Room, Tubs, fire Tubs, Buckets, Lime, Sand, Brooms, &c. -	200
Straw Beds, Blankets and Clothing, for the Prisoners, &c. - - -	200
Stationary, Record Books, Binding Dockets, Printing, &c. - -	300
Fuel for the County Court House in the Court Rooms and for the County Offices, Candles for the Courts, &c. -	500
The Judge of Probate to make up his fees as ordered by the Legislature	60
Allowance to the County Treasurer for salary, &c. - -	1,700
Clearing Prison Vaults, removing Dirt, &c.	150
Repairs of County Buildings -	640
	20,000
Probable expenditure in building Gaol for the year 1820 - - -	20,000

NINTH

ANNUAL REPORT

OF THE

COMMITTEE OF FINANCE.

MAY, 1821.

THE COMMITTEE OF FINANCE,

Consisting of the Selectmen, Overseers of the Poor, and Board of Health, have attended to the duty assigned them by the Town, and present the following

REPORT:

That they have carefully examined the Books and Accounts of the Treasurer and Collector, which they found to be clearly and accurately kept and adjusted; that they have examined the Books and Accounts of the Board of Selectmen, Overseers of the Poor, and Board of Health, for receipts and expenditures in their several departments, all of which they found accurately adjusted; and have examined generally into the monied concerns of the Town, and present the following statements as the result of their investigation.

The amount of Taxes assessed in 1820, was as follows, viz:

State Tax	24,117 02	
Town and County Tax -	141,111 28	
		165,228 30

Amount received by the Treasurer on account of said Taxes	154,519 90	
Amount of abatement of Taxes agreeably to certificates of Assessors -	6,413 10	
Balance uncollected	4,295 30	
		165,228 30

Amount received by the Treasurer on account of uncollected Taxes of preceding years and outstanding at the time the late Treasurer's account was settled - - - - - -

1815	109 80
1817	27 50
1818	106 96
1819	1,145 40
	1,389 66
Amount received for 1820 - - - -	154,519 90
Whole amount received by the Treasurer from August 1820 to May 1821 - - - - - - - - - - -	155,909 56

Boston, May 14, 1821.—Errors Excepted.

TURNER PHILLIPS, *Town Treasurer.*

(No. II.)

Dr. The TOWN OF BOSTON in Account Current

1820. Aug. 6.	To Cash paid Balance of Selectmen's and Overseers' Drafts		261 97
	To Joseph Russell's Note given as Town Treasurer to the Selectmen of Boston, dated December 1, 1793		1,230 00
1821. March 22.	To Cash paid Mrs. Elizabeth Sigourney for my Note given as Treasurer, dated September 4, 1820		33,725 54
April.	To Amount of Commonwealth Tax for 1820	21,749 33	
	Amount of County of Suffolk Tax for 1820	29,768 40	
			51,517 73
May.	To Balance of Profit and Loss Account as per Account		924 05
	To Amount of the Selectmen's Drafts from Sept. 1. 1820, to May 1, 1821, inclusive	74,800 59	
	To Amount of the Overseer's Drafts from Sept. 6. 1820 to May 2, 1821, inclusive	18,784 77	
	To Amount of the Board of Health's Drafts from August 21, 1820, to April 21, 1821, inclusive	7,500 00	
			101,085 36
	To the following Bond and Notes remaining unpaid		
	Ward N. Boylston's Bond	10,000 00	
	Jacob Tidd's three Notes	1,134 00	
	John Hancock's	930 00	
	Rea & Wright's	300 00	
	John Stuart's	125 00	
	Isaac Rand's, jr.	46 20	
	J. & A. Hunting's	40 00	
	William Tukesbury's	390 92	
	Jabez Hunting's	40 00	
			13,006 12
May 14.	To Balance due the Town to new Account		84,874 63
			286,625 30

1820. Sept. 2.	By the following Bond and Notes received this day of the Administratrix of the Estate of Andrew Sigourney Esq. deceased, late Treasurer and Collector, viz.		
	By Ward Nicholas Boylston's Bond	10,000 00	
	Jacob Tidd's, jr. three Notes, 378 dollars each	1,134 00	
	John Hancock's	930 00	
	Joseph Rowe's	535 50	
	Rea & Wright's	500 00	
	John Stuart's	125 00	
	Isaac Rand's, jr.	46 20	
	Jabez & Asa Hunting's	40 00	
	William Tukesbury's	17 55	
	Jabez Hunting's	40 00	
	Thomas Badger's	22 00	
			13,590 25
" 4.	By Cash received of Mrs. Elizabeth Sigourney for my Note, as Treasurer, viz.		
	In Boston Money	7,313 32	
	Current Money	25,868 22	
	Bills of the Hallowell & Augusta, Wiscasset and Castine Banks	544 00	
			33,725 54
" 30.	By Cash received of the Police Officer for Fines collected by him for breaches of Town Laws	3 00	
Oct. 18.	By Cash received of Stephen Gorham, Esq. for do.	16 50	
Feb. 7.	By Cash received of William Donnison, Esq. for do.	2 00	
	By Cash received for Militia Exempts	252 00	
			273 50
March 10.	By Cash received of the State Treasurer for the maintenance of State Paupers to December 1, 1820		5,064 55
" 22.	By Cash received of Mrs. Elizabeth Sigourney, Administratrix on the Estate of Andrew Sigourney, Esq. deceased, for the balance due from him as Treasurer and Collector of the Town of Boston, as per adjustment of his Account by the Sub-Committee of the Committee of Finance		33,725 54
May.	By Cash received for Licences for Hackney Carriages		62 00
	do. for Rent of Stalls and Cellars under Faneuil Hall	3,037 50	
	do. of the Clerk of the Market for rents received by him for Meat and Vegetable Stalls, &c. from the 1st Nov. 1820. to 1st May, 1821	6,767 01	
	do. for Rent of Shops, Offices and Cellars in Old State House	2,902 92	
	do. do. for Lands on the Neck	179 70	
	do. for one Year's Rent of Land or Flats northwesterly from the end of the Rope Walks, No. 1 and 2, due 24th Dec 1820	47 20	
	do. of Joseph N. Howe and Amos Binney for 2 Year's Rent of Land or Flats at the foot of Rope Walk No. 5, due 24th Dec. 1820	13 20	
	do. for do. of Land on Prince and Merrimack Streets	112 00	
	do. for do. of Fish Stall on North Street	12 00	
	do. for do. of House on Union Street	36 00	
	do. for do. of Deer Island	400 00	
	do. for proceeds of Hay Scales	360 98	
			13,868 51
	By Balance of Interest Account per Account		1,495 53
	Amount due the Commonwealth on Tax of 1820		21,749 33
	Balance due the County of Suffolk on do.		5,532 10
	do. do. on Selectmen's and Overseers' Drafts		586 38
	Cash received for Taxes of 1815, 1817, 1818, 1819 and 1820		155,909 56
	Cash received for an Old Stove and Lighting a Lamp		12 50
	Treasurer Russell's Note to the Selectmen of Boston		1,230 00
			286,625 30

BOSTON, MAY 14, 1821.

Errors Excepted,

TURNER PHILLIPS, *Town Treasurer and Collector.*

BOSTON, 15th MAY, 1821. The Subscribers appointed by the Town of Boston, on the 12th March last to audit the accounts of the Town Treasurer and Collector have attended to the duty assigned them, and find the accounts right cast and well vouched, and that there results a balance in favour of the Town of eighty four thousand eight hundred seventy four dollars 53 cents, of which sum they find eighty two thousand six hundred sixty one dollars 81 cents now deposited in the Manufacturers and Mechanics Bank to the credit of "Turner Phillips, Treasurer and Collector of the Town of Boston."

STEPHEN CODMAN.
FRANCIS J. OLIVER.
ROBERT G. SHAW. } *Auditors.*

Dr. (No. III.) **PROFIT and LOSS.** Cr.

1820			
Sept. 15.	To loss on the undermentioned bills received of the administratrix on the estate of the late Treasurer Andrew Sigourney, Esq. deceased, and sold this day conformably to the advice of the sub-committee of the Committee of Finance :—viz :		
	Castine Bank $154 at 30 pr. ct. dis. 46 20		
	Hall. & Aug. 181 42 - 76 2		
	Wiscasset 209 45 - 94 5	216 27	
	To premium on $15351 Boston Money deposited this month - -	135 51	
Novem.	do 17,700 do do	173 50	
Decem.	do 77,000 do do	738 96	
1821			
January	do 12,807 do do	124 97	
May	do 352 do do	3 52	
		1392 73	
	There is now deposited in the Manufacturers & Mechanics Bank $82,661 ; the premium on which at 7-8 pr. ct. will amount to 723 28.		

1820			
Sept.	By prem. on $8003 drawn this month		70 54
October	do 8277 do		73 04
Novem.	do 649 do		5 72
1821			
January	do 3000 do		26 25
February	do 4882 do		44 82
March	do 17300 do		157 75
April	do 6150 do		53 81
May	do 4200 do		36 75
14	Balance to the debt of the Town of Boston, in account current		924 05
			1392 73

Boston, May 14, 1821.—Errors Excepted,

TURNER PHILLIPS, *Town Treasurer.*

Dr. (No. IV.) **INTEREST ACCOUNT.** Cr.

1821			1820		
Jan. 4.	To cash paid the Selectmen of Boston, for one year's interest on Treasurer Russell's Note of $1230	73 80	Oct. 1.	By cash received of the Manufacturers and Mechanics Bank for interest on the amount deposited in that Bank during the month of September	29 32
May 14	To balance carried to the credit of the Town in account current	1495 53	Novem.	By do for the month of October	14 38
			Decem.	do for the month of November	24 47
			1821		
			January	do for the month of December	181 77
			February	do for the month of January	253 19
			March	do for the month of February	244 46
			April	do for the month of March	248 40
			May 1.	do for the month of April	215 11
				do rec'd for interest on T. Badger's Note	1 15
				do rec'd for do on Rea & Wright's Note	109 71
				do rec'd for do on Joseph Rowe's Note	127 81
				do rec'd for do on Wm. Tukesbury's Note	119 56
		1569 33			1569 33

Boston, May 14, 1821.—Errors Excepted,

TURNER PHILLIPS, *Town Treasurer.*

(No. V.)

Dr. Boylston Town Schools in Account Current with the Town of Boston. Cr.

1821 May	To amount to new Account	8202 38	1820 May 22	By Balance due as per Account of this date	7738 10
			1821 May	Interest on do 1 year	464 28
					8202 38

Boston, May 14, 1821.—Errors Excepted,

TURNER PHILLIPS, *Town Treasurer.*

No. VI.

***STATEMENT** of the Debts and Credits of the Town of Boston, May 14, 1821.*

Town of Boston.

Dr.				Cr.			
1821 May	To Commonwealth of Massachusetts	21,749	33	1821 May	By Ward N. Boylston's Bond	10,000	
	County of Suffolk	5532	10		Jacob Tidd's 3 Notes	1134	
	Selectmen of Boston	1230			John Hancock's Note	930	
	Selectmen's Drafts	257	39		John Stuart's do.	125	
	Overseer's Drafts	327	99		Rea & Wright's do.	300	
	Boylston Town Schools	8202	38		Isaac Rand's, jr. do.	46	20
	Unliquidated Accounts, estimated	3,000			J. & A. Hunting's do.	40	
					Jabez Hunting's do.	40	
					William Tukesbury's do.	390	92
					Common. of Massa. estimated	5000	
		40,300	19		Uncollected Taxes estimated to produce	1500	
	Balance in favour of the Town	64,080	46		Cash in the Treasury	84,874	53
		104,380	65			104,380	65

Boston, May 14, 1821.—Errors Excepted,

TURNER PHILLIPS, *Town Treasurer.*

(No. VIII.)

STATEMENT exhibiting the amount of Debts due from the Town of Boston, the amount which will accrue for Expenditures the year ensuing, the amount to be received from the various sources of Revenue enumerated, and the amount to be assessed upon the Inhabitants to pay the balance.

Amount due per Statement No. 6		40,300		Balance in the Treasury			64,080 46
do.	required by the Selectmen	84,500		Rents Receivable			13,868 51
do.	" School Committee	36,000		Outstanding Taxes valued at			1,500
do.	" Primary School	8,500		State Tax	22,237	33	
do.	" Overseers of the Poor	30,000		County Tax	35,000		79,448 97
do.	" Board of Health	7,000		Amount to be assessed on the Town for the balance	126,851	3	
do.	" State Tax	22,237	33				184,088 36
do.	" County Tax	35,000					
		263,537	33				263,537 33

THE Committee, therefore recommend that a Tax of One Hundred and Thirty-Seven Thousand Dollars, should be levied for the current expences of the Year, which amount will include Ten Thousand Dollars, as a provision to meet the probable amount of abatement of Taxes.

Submitted by order of the Committee of Finance.

ELIPHALET WILLIAMS, *Chairman.*

SELECTMEN'S ROOM, May 22, 1821.

In addition to the foregoing Report, ordered to be published by the Committee of Finance, the Selectmen exhibit for the information of their Fellow Citizens, the following statements, viz.

No. IX.—Containing the Appropriations and Expenditures in their department the last year.

No. X.—An estimate of the probable amount that will be required the ensuing year.

No. XI.—Receipts and Expenditures of the Board of Health, the last year.

No. VIII.—Will show the estimate for the probable Expenditures of the Overseers of the Poor, for the ensuing year.

No. VIII.—Will show the estimate of the Board of Health for their Expenditures the ensuing year.

No. XII.—The estimated value of the Franklin Fund.

No. XIII.—The value of the Donation of Mrs. Joanna Brooker, and others.

No. XIV.—The Donation of the late Abiel Smith, Esq.

No. XV.—Real Estate.

No. XVI.—Personal Property.

No. XVII.—Estimate for County Expenses.

(No. IX.)

SUMMARY STATEMENT of Receipts and Selectmen's Department, from

Appropriations voted at May Meeting, 1820.

Schools	25,000
Repairs of School Houses, Fuel, &c.	3,000
Town Watch	9,000
Constables	500
Engines and pumps	2,000
Lamps, oil, and lighting	7,500
Bells and clocks	500
Printing and stationary	1,000
Expenses of Market	2,000
Mall and Common	1,500
Paving and repairing of Streets	15,000
Improvements	2,000
Incidental expences	5,000
Salaries	10,445
Primary Schools	8,000
New School House exclusive of the Boylston Fund amounting to $8202 38 now in the Town Treasury on interest	10,000
	102,445

Expenditures of the TOWN OF BOSTON, in the May, 1820, to May, 1821.

Expenditures.

SCHOOLS.			
Ten Writing and Grammar Masters at	$1200	12,000	
Eleven Writing and Grammar Ushers and one Master at South Boston, at	600	7,200	
Master of the Latin School	2000		
Sub-Master of do.	1000		
Four Ushers of do.	2155 55		
		5,155 55	
Two Ushers for the instruction of the surplusage of Scholars from the Eliot and Mayhew Schools		575	
Extra to the Usher of the Eliot writing School - -		300	
Master of the School for the children of people of colour - -		200	
Repairs of Schools, Fuel, &c. -		2,322 76	
			27,753 31
Town Watch - -			8,245
Constables - - -			523 40
Engines and Pumps - -			2,026 26
Lamps, oil and lighting - -			6,274 93
Bells and clocks - -			577 87
Printing and stationary -			888 54
Expenses of Market - -			438 65
Mall and Common - -			3,784 31
Paving and repairing of Streets -			13,292 32
Improvements - - -			330
Incidental expenses - -			4,752 94
SALARIES.			
Chairman of Selectmen -		1,000	
Three Assessors - -		3,000	
Assistant to the Assessors -		64	
Andrew Sigourney, balance of his Salary as Town Treasurer and Collector		305 75	
Town Clerk - - -		1,000	
Judge of the Municipal Court -		750	
Police Officer, Tythingman and Captain of the Watch - -		900	
Secretary of Firewards -		200	
Messenger to Selectmen - -		365	
do. Firewards - -		30	
			7,614 75
Primary Schools - -			8,375
New School House on account of the appropriation by the Town of $10,000			8,113 12
			92,990 40
Balance in the Treasury unexpended on account of the appropriations of the last year			9,454 60
			102,445

Boston, May, 1821.--Errors Excepted,

ELIPHALET WILLIAMS, *Chairman Selectmen.*

(No. X.)

ESTIMATE OF EXPENCES of the TOWN OF BOSTON, the ensuing year for the Selectmen's Department.

School Masters and Ushers	32,000	
Repairs of School Houses, &c.	4,000	
		36,000
Primary Schools		8,500
Town Watch, Fuel, &c.		9,000
Paving and repairing Streets		16,000
Salaries		11,000
Incidental Expences		5,000
Lamps, Oil, and Lighting		7,500
Engines, Premiums, and Pumps	2,000	
A new Engine	500	
		2,500
Repairs of the Market, &c.		2,000
Improvements		2,000
Printing and Stationary		1,000
Mall, Common, and Fort Hill		1,500
Constables		600
Bells and Clocks		600
House of Industry		20,000
Vegetable Market		6,000
		129,200

Boston, May, 1820.

(No. XI.)

The Treasurer of the **BOARD OF HEALTH** reports the following Statement of Receipts and Expenditures for the last year.

Quarantine Ground.

Dr.		Cr.	
To Physician's Salary	$1000	By Vessels Quarantined	$1894 68
Island Keepers	350	Cash of State Treasurer, besides the sum of $44 44-100 received as Salary from the State, for the Island Keeper	459 42
Wages and Board of Boatmen	551 96	Balance carried to General Account	523 91
Repairs and Supplies on the Island	689 98		
Bills for Medicine	22 46		
Visiting Island	204 23		
Bills of Wood, at Island, now on hand	59 38		
	$2878 1		$2878 1

Burial Ground Account.

Dr.		Cr.	
To repairs of Burial Ground	$50 29	By use of Cars	$386 25
" North Burial Ground	239 90	Rent of North Burial Ground	12
" Funeral Cars	50 26	" Stone Chapel	12
Expenses in building fifteen Tombs, &c. in the South Boston Cemetery, remaining unsold	3408 68	" Granary	15
		" Common	10
		" South Boston Cemetry	10
		Balance carried to General Account	3293 88
	$3739 13		$3739 13

Carried over and Continued.

Dr. *General Account.* Cr.

To Quarantine Balance	$ 523 91	By Breach of Regulations	$19 39
Burial Ground Balance	3293 88	Balance last year	1069 43
Scavenger's Contracts	2686 23	Reservoir on Neck	300
Repairs to Carts and Harnesses	142 80	Cash received of Town Treasurer	8000
Secretary's Salary	600		
Grant to Secretary	174 57		
Messenger's Salary	350		
Sundry Accounts for removing and nursing sick,&c.	62 26		
Notifying Ward Meetings and distributing Laws	30 50		
Solicitor's Account	43 61		
Removing Nuisances	38 81		
Office Expenses, fuel, repairs, &c.	68 88		
Printing Laws Stationary, &c.	225 50		
Loss on Hallowell and Augusta Money	45		
" Castine "	3 25		
Contingent Expenses	66 86		
Notes and Cash on hand	1032 67		
	$9388 73		$9388 73

Errors Excepted,

JOEL THAYER, *Treasurer.*

Health Office, April 2, 1821.

(No. XII.)

ESTIMATE of the Amount of the **FRANKLIN FUND**, May 18, 1821.

Due on 58 Bonds, considered good	6787	57
Amount of Note of County of Suffolk, dated April 12, 1821, payable on demand, with interest at 5 per cent	5000	
Interest on said Note to May 18, 1821	24	
Cash in the hands of the Treasurer	544	19
Present value of the Fund	12,355	76
Amount due on Bonds considered bad as stated last year	1693	90

N. B. From July 20, 1820, to April 12, 1821, Interest at 6 per cent was received on $4500, from the county.

WM. MINOT, *Treasurer.*

(No. XIII.)

DONATION of Mrs. Joanna Brooker and others, to the Selectmen of the Town of Boston, for the time being,—the Interest of which is to be disposed of for the relief of poor Widows and sick people, at their discretion.

United States 6 per cent Stock	300			
Jedi. Leathe's Bond and Mortgage	272	17		
William Taylor's do. do.	666	66		
Town Treasurer's Note	1230			
Darling and Bradford's Bond and Mortgage	1300			
Thomas Cartwright's do. do.	200			
			3,968	83

The Interest on the above, amounting to Two Hundred and Thirty Nine Dollars 91-100 was paid in equal proportions to the Selectmen the last year, and by them distributed agreeably to the wills of the donors.

Boston, May, 1821.

(No. XIV.)

DONATION of the late Abiel Smith, Esq. to the Selectmen of the Town of Boston, for the time being, the income of which is to be appropriated to the support of a School for the instruction of the People of Colour, in said town, in reading, writing and arithmetic.

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20 Shares in Newburyport Turnpike Road.

20 Shares in 2d New-Hampshire Turnpike Road.

5 Shares in the R. I. Bridge Company.

1 Share in the Boston Theatre.

1 Share in the Boston Bath House.

4000 Dollars U. S. 3 per cent. Stock.

200 Dollars U. S. 6 per cent Stock.

4 Shares in the Suffolk Bank.

Boston, May, 1821.

(No. XV.)

REAL ESTATE.

Township No. 5, in the 9th Range, county of Penobscot.

The Common.

School House in North Bennett Street.

do.	Hawkins	do.
do.	School	do.
do.	Mason	do.
do.	Nassau	do.

School House in Derne street.

do. Fort-Hill.

do. South Boston.

Alms House and Land.

Alms House Wharf.

Fort Hill.

4 Burying Places in the Town.

1 do. on the Neck.

1 do. at South Boston.

A Lot of Land head of the Rope Walks, occupied by the State for the Laboratory.

A Lot of Land on each side the street leading from Orange street to South Boston Bridge.

A Lot of Land on Atkinson street.

A small wedge of Land on Front and Beach streets.

Land in Derne street.

560 feet of Land in Essex street.

Land on which the Engine Houses stand in Milk, Mason and School streets and Dock square.

House and Land on Mill Pond for Fire Hook and Ladder Company.

Watch House, and land on which it stands in Orange street.

Right in the Town Dock.

Deer Island.

47,951 square feet of Land in the Mill Pond, a part of which is leased.

A Lot of Land on Prince street, leased to Col. Badger, for $6 per annum.

Marsh on each side the Neck.

Land on the Neck called the Bull pasture, leased for $30.

2 Malls on the Neck.

Hay Scales and two Town Pounds.

A House in Union Street.

A Fish Stall at the north part of the Town.

Flats at the Bottom of the Common.

Faneuil Hall, Cellars and Stalls.

Vegetable and Fish Stalls.

Old Town House and Cellars.

(No. XVI.)
PERSONAL PROPERTY.

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78 quarter Casks Gun Powder.

7 cases Cartridges with Balls (22,000).

20 stands of Arms with Accoutrements complete.

14 Engines with Ladders, &c.

1 Carriage with Fixtures for Firemen

1020 Lamps.

2 moveable Pumps.

Market Scales, Weights, &c.

1 Bull.

(No. XVII.)

ESTIMATE of the Current Expences of the County of Suffolk, for the year 1821.

The Sheriff, for dieting Criminals over and above the sum allowed by the Commonwealth, and for Turnkeys - -	3,000
The Sheriff for his attendance on all the Courts - - - -	600
The Deputy Sheriffs' attendance on the several Courts - - -	500
The Constables, their attendance on all the Courts and Juries - -	1,000
The Constables, their fees in criminal Bills of Costs, not paid by defendants, but chargeable to the County -	1,800
The Justices of the Court of Sessions, for attendance, &c. - -	350
Justices of the Peace, their fees chargeable to the County	3,000
Grand and petty Jurors to all the Courts, after deducting the money received for Jury Verdicts - -	5,000
Inquests on dead bodies - -	200
Physician to the Gaol - -	100
Keeper of the Court House, and expences	350
Night Watch at the Prison	960
Scavenger, at the Prison - -	180
Charcoal for the Prisoners, Candles for Watch, Fire Tubs, Room Tubs, Buckets, Lime, Sand, Brooms, &c.	300
Straw Beds and Blankets, and Clothing for Prisoners - - -	300
Stationary, Record Books, Binding Dockets, Printing, &c. - - -	300
Carried over and Continued,	17,940

Brought over,	17,940
Fuel for the Court House in the Court Rooms, and the County Offices, and Candles for the Courts, &c.	400
Carting dirt, cleaning Vaults, &c. -	100
Witnesses in criminal Causes before Justices, chargeable to the County -	300
Allowance to the County Treasurer	1,700
Repairs of County Buildings -	160
Interest growing due on Loans -	2,400
	23,000
Balances due from the County to others	12,000
	35,000

REPORT

OF THE COMMITTEE ON THE SUBJECT OF

FEES OF OFFICE.

The Committee to whom was referred the subject of "forming a Table stating all the Fees of Office established by law, and that the same be published with the Annual Report of the Committee of Finance" have to

REPORT,

That in performing the duty assigned them, they have found it a work of much time and labour and they are therefore unable to present the subject in so full a view as they would wish. They have found during their examination of the several laws on this subject, that owing to necessary alterations, which experience from time to time had dictated, it was necessary to examine the statutes of several sessions of the Legislature to ascertain the precise amount of fees to which some officers were entitled, and they take the liberty to suggest, whether it would not be advantageous to the public that an application should be made to the Legislature to adopt some mode relative to Fees of Officers, presenting them in a more condensed and definite form.

The committee offer the following as the result of their present inquiries and examinations,

Which is respectfully submitted,

DANIEL CARNEY,
JONATHAN SIMONDS, } *Committee.*

FEES ESTABLISHED BY LAW.

JUSTICES' FEES.

	Dolls. Cts.
For every blank writ of attachment and summons thereon, or original summons - - - - -	17
For the declaration in each writ of attachment and summons thereon, or original summons triable before a Justice -	40
Every subpœna, for one or more witnesses - -	10
For the entry of an action, or filing a complaint in civil causes, including filing of papers, examining, allowing and taxing the bill of costs, and entering up the judgments and recording the same - - - - -	61
The trial of an issue - - - - -	50

	Dolls. Cts.
Copy of every evidence, original paper, or record, if under a page - - - - - - - -	10
If upwards of a page, at the rate per page of - -	12
Writ of execution - - - - -	25
A recognizance to prosecute an appeal, including principal and surety - - - - - -	20
Taking affidavits out of Court to be used in the trial of any cause actually depending - - - -	20
For the Justices' travel therefor, both going out and returning home, for every ten miles - - - -	50
For writing the deposition, caption, and notification, per page	12
The Justice who shall take any deposition, shall certify his own and the deponent's fees.	
Taking affidavits, in perpetual remembrance of the thing, to each Justice - - - - - -	20
For his travel and the writing, the same as in the case last mentioned.	
Administering an oath to persons appointed to appraise estates, or to appraise and divide real estates, together with certificates of the same - - - -	20
Administering an oath to one or more witnesses at the same time, before Referees or Arbitrators - - -	20
For travel for that purpose, the same as in the case of taking affidavits.	
Taking the acknowledgment of a deed with one or more seals, provided it be at one and the same time, and certifying the same - - - - - - -	17
Granting a warrant, swearing appraisers relating to strays, and entering the same - - - - -	32
Administering oaths in all other cases, with certificates, except oaths to town, district or parish officers - -	20
Receiving a complaint and issuing a warrant in criminal cases	50
Entering a complaint in criminal prosecutions, rendering judgment and recording the same, examining, allowing, and taxing the costs and filing the papers - - -	75
Recognizing persons charged with crimes, for their appearance at the Court of General Sessions of the Peace or at the Supreme Judicial Court, and for certifying and returning the same with or without sureties, to be paid by the person so recognizing - - - - - -	25
For a mittimus for the commitment of any person on a criminal accusation - - - - - -	25

CORONERS' FEES.

For serving a writ, summons, or execution, and for collecting the monies due thereon, and for travel in returning precepts and inquisitions, the same as is allowed to Sheriffs for similar services.	
For a bail-bond - - - - - -	25

	Dolls.	Cts.
Every trial where the Sheriff is concerned - -		25
For attending the Jury therein - - - -		25
Granting a warrant and taking an inquisition on a dead body	1	00
If more than one at the same time, and who came to their death by the same means, for each one after the first -		20
Travel and expense for taking an inquisition, per day -	1	00
To each of the Jurymen for their travel, if above four miles out, per mile, each way - - - -		3
For their services, per day, including time and expenses		75
The Constable, for his attendance and expenses in summoning a Jury, per day - - - - -		90

JUDGES OF PROBATE'S FEES.

For granting administration, where there is no litigation		50
In other cases - - - - - -	1	00
Appointing or allowing guardians to minors, in each case, except in cases where one guardian is appointed for more than one minor - - - - - -		40
Where one guardian is appointed for more than one minor, for all more than one - - - - -		5
A decree respecting the probate of a will or codicil, where the same is not contested - - - - -		50
In all other cases - - - - -	1	00
Examining and allowing an inventory, swearing the executor or executors, administrator or administrators - -		20
Swearing appraisers of an estate - - -		15
Examining and allowing accounts, not exceeding two pages		40
For all above two pages, at the rate, per page, of -		15
A decree for settling an intestate estate - - -		40
A citation - - - - - -		15
A summons for one or more witnesses - - -		10
A quietus - - - - - -		20
A warrant to appraise or divide estates - - -		30
Issuing a commission to receive and examine the claims of creditors, when an estate is represented insolvent -		20
An order of distribution - - - - -		20
Granting an appeal to the Supreme Court - -		20

REGISTERS OF PROBATE'S FEES.

For writing a bond and letter of administration - -		40
Writing a bond and letter of guardianship, and making record thereof, for one minor - - - -		60
For more than one minor, for whom the same guardian is appointed at the same time, for each more than one -		10
Drawing a decree respecting the probate of a will or codicil		40
Writing a bond for the executor - - - -		20
Writing a warrant to appraise the estate of a person deceased		20
A warrant to divide an intestate estate among the heirs -		20
Writing a warrant to set off a widow's dower - -		20

	Dolls. Cts.
Writing a warrant to receive and examine the claims of an insolvent estate - - - - - - -	20
Entering the account of an executor, administrator or guardian, and an allowance thereof - - - - -	15
Entering on an inventory, the oath of an executor or administrator - - - - - - - -	15
Drawing up a decree on the settlement or partition of an estate	20
For drawing an order of distribution - - -	20
A quietus - - - - - -	20
A citation - - - - - - -	15
A summons for a witness or witnesses - - - -	10
Proportioning an insolvent estate among the creditors thereto, every creditor's proportion being distinguished, at the rate for every twelve creditors of - - - -	50
Recording any matter, at the rate per page of - -	12
For a copy of any paper, at the rate per page of -	12
A bond of appeal - - - - - -	20

No fee shall be demanded by the Register of Probate, for taking from the files in his office, or transporting to the place of the sitting of the Probate Court, such papers as are necessary in the settlement of any estate or account in the said Court.

Extract from the Law.

The Register of Probate shall put and keep up, in some conspicuous part of the room, a list of fees for Judge and Register, in every other place besides his office as aforesaid, where a Probate Court may be holden during the holding of the said Court in such place.

IN THE COURT OF COMMON PLEAS.

JUSTICES' FEES.

For the entry of an action, including the taxing of the bill of costs - - - - - - - -	80
In every action where an issue in law or fact is joined, an addition to the fee for entry of - - - -	1 00
Granting an appeal, and taking a recognizance of the principal and surety or sureties - - - - -	20
Proving a deed - - - - - -	20
Surrender of a principal into Court, by his bail - -	20
Granting a writ of protection - - - -	25
Entering a petition, and making an order thereon for the sale or partition of a real estate - - - -	70
Accepting partition of real estate - - -	40
Accepting a report of referees, where the acceptance thereof is contested - - - - - -	60
Otherwise - - - - - -	30

FEES OF THE CLERK OF THE COURT OF COMMON PLEAS.

For the entry of an action, including the taxing of the bill of costs, and filing the papers - - - -	50

	Dolls. Cts.
Entering and recording a verdict or report of referees -	12
Every action withdrawn or nonsuit - - -	8
Confessing judgment, or default, or joinder in demurrer	10
Entering up judgment, and recording the same at large when no issue is joined - - - - -	20
Where an issue in law or fact is joined - - -	40
Acknowledging satisfaction of a judgment on the record	8
Entering an appeal, and recognizing principal and sureties	15
Continuing each cause to the next term - - -	12
Entering the surrender of a principal into Court, and making a record thereof - - - - -	15
For entering a petition and order thereon for the partition or sale of real estate - - - - -	20
For recording such petition and order, at the rate per page of	12
Entry of a rule of Court, upon the parties' submitting a cause to referees - - - - - -	15
Proving a deed in Court, and certifying the same -	20
Every blank writ of attachment, with summons thereon	15
Every blank writ of *Scire Facias* or original summons -	15
An original or alias writ of execution in personal matters, and filing the same, when returned - - - -	25
A writ of possession in real actions - - -	40
A writ of protection or *Habeas Corpus* - - -	25
A subpœna for one or more witnesses - - -	10
A *Duces Tecum* - - - - - -	25
Each *Venire Facias*, for Jurymen - - -	5
Opening and filing a deposition - - - -	8

IN THE COURT OF GENERAL SESSIONS OF THE PEACE.

TO EACH JUSTICE.

For each day's constant attendance in Court - -	1 00

No Justice shall be allowed pay for more than two days' attendance at any one term.

To each Justice who shall travel more than ten miles to the Court-House or place where the Court sits, except such Justices as are sworn Attornies at law, or Clerks of the several Courts of Sessions, who shall not be allowed for travel or attendance, for every twenty miles travel, computing out and home - - - - - -	1 00

FEES OF THE CLERK OF THE COURT OF GENERAL SESSIONS OF THE PEACE.

Entering an indictment, presentment, complaint or information including the recording of the judgment of the Court therein, examining and casting the bill of costs, and filing the papers	65
Discharging a recognizance - - - -	10
Each warrant for a criminal - - - -	20
Each subpœna for witness or witnesses - - -	10

	Dolls.	Cts.
Each recognizance for an innholder or retailer, including principal and sureties, and for transmitting the name of the licensed person to the Selectmen, and recording the license		15
A warrant for county tax - - - -		20
Warrant to lay out or alter a road - - -		20
Examining and casting the Grand-Juror's account yearly, and the order thereon - - - - -		30
Examining any other account - - - -		8
Recording the reports of highways and other matters by order of the court, per page - - - - -		12
Copies of all papers or records, per page - - -		12
Entering an appeal, and recognizing principal and sureties		20
Keeping an account of the attendance of the Justices of the Court of General Sessions, each term - - -		75

IN THE SUPREME JUDICIAL COURT.

JUSTICES' FEES.

Entering an action or complaint, including the taxing of a bill of costs - - - - - -	1	20
Taking special bail - - - - -		40
Allowing a writ of errour, granting *Certiorari, Habeas Corpus*, or other writ, on motion - - - -		40
Granting a writ of protection - - - -		30
Proving a deed - - - - - -		20
Entering a petition, and making order thereon for the sale or partition of real estate - - - - -	1	00
Accepting a partition of real estate - - -		40

FEES OF THE CLERK IN THE SUPREME JUDICIAL COURT.

Entering each action for trial - - - -		70
Entering each complaint - - - - -		35
Receiving and recording a verdict - - -		40
A writ of review - - - - -		70
A writ of *Scire Facias* - - - - -		40
An original writ of execution, including the taxing of the costs, and filing of the papers - - - -		65
An original writ of *Habere Facias Possessionem*, including the taxing of the costs, and filing of the papers - -		80
An alias writ of execution - - - -		35
An alias writ of *Facias Habere Possessionem* - -		50
A writ of *Habeas Corpus* - - - - -		40
Copies of all papers containing less than one page, each		10
All papers containing more than a page, at the rate per page of		12
Entering a rule of Court - - - -		15
Confessing judgment or default - - - -		20
Every action withdrawn or nonsuit - - -		20

	Dolls. Cts.
Entering an appearance - - - - -	10
Acknowledging satisfaction of a judgment, on record -	12
Continuing each cause, and entering the same next term -	20
Proving a deed in Court, and certifying the same -	20
Entering up a judgment, and recording the same at large, in cases where judgment is rendered, on verdict, demurrer, or state of facts - - - - - -	60
In all other cases - - - - -	30
For each *Venire Facias* for Jurymen - - -	6
Every writ and seal, other than before mentioned - -	40
Every subpœna, for one or more witnesses - -	10
Each recognizance, including principal and sureties -	20
Recording judgment in every criminal cause - -	40
A writ of protection - - - - -	20
Entering a discharge of a recognizance by proclamation	15
For opening and filing a deposition - - -	10

ALLOWANCE TO PARTIES AND WITNESSES.

To parties recovering costs, for an Attorney in all causes where an issue in law or fact is joined in the Supreme Judicial Court - - - - - -	2 50
In all other causes in said Court - - -	1 25
In all causes in the Court of Common Pleas, and Court of General Sessions of the Peace, where an issue in law or fact is joined - - - - - - -	1 50
In all other causes in said Court - - -	1 00
For the declaration in each writ - - - -	50
For parties recovering costs, whether in the Supreme Judicial Court, Court of Common Pleas, General Sessions of the Peace, or before a Justice of the Peace, for each day's attendance, and travel, ten miles to be accounted as one day	33
In a criminal cause, where one or more defendants are tried by the Jury at the same time in the Supreme Judicial Court, or where the cause is determined by an issue in law, for the Attorney-General, or person attending for the Commonwealth - - - - - - -	2 50
If there be no trial by the Jury, and the cause be not determined by an issue in law - - - - -	1 25
In all causes in the Court of General Sessions of the Peace	1 25
Drawing an indictment in the Supreme Judicial Court -	1 25
In the Court of General Sessions of the Peace - -	65
Witnesses in civil or criminal causes, whether in the Supreme Judicial Court, Court of Common Pleas, or General Sessions of the Peace, for each day's attendance - -	1 00
In the Municipal Court in the town of Boston, per day	75
Before a Justice of the Peace, referees or arbitrators, per day	33
For each mile's travel going out and returning home, per mile	4

Witnesses must personally attend said Courts respectively, and certify, in writing, their time and travel.

SHERIFFS' AND CONSTABLES' FEES.

	Dolls.	Cts.
For the service of an original summons or *Scire Facias*, either by reading the same, or by copy, on one defendant -		30
If on more than one defendant, then for each other defendant so served - - - - - - -		30
For the service of a capias, or attachment, on one defendant, with summons - - - - - - -		30
If served on more than one defendant, for each defendant so served - - - - - - - -		30
If the officer, by the written direction of the plaintiff or plaintiffs, his or their agent or attorney, shall make a special service of any such writ, either by attaching property, or taking the body therefor, for such special service on each defendant on whom such writ shall be so served, the Sheriff shall be allowed - - - - - -		50
Where the officer is, by law, directed to leave a copy in order to complete the service, or shall give a copy of any precept, upon demand thereof, he may charge at the rate per page of		12
For a bail-bond, and writing the same, including principal and sureties, to be paid by the person admitted to bail, and taxed for him if he shall prevail - - - - -		20
Serving a writ of possession exclusive of fees for collecting on the costs - - - - - - -	1	10
If on more than one piece of land, for each piece after the first		75
The fees for collecting the costs on a writ of possession, the same as on executions in personal actions.		
Serving a warrant - - - - - -		30
Sheriff's aid in criminal cases, to each person for every twelve hours' attendance, including expenses, and in proportion for a greater or less time - - - - - -	1	00
For each mile's travel going out and returning home -		4
Summoning witnesses in criminal cases, for each witness, and travel as in civil causes, unless in special cases, when the Court may increase the fee to what they may judge reasonable - - - - - - - -		10
For the Sheriff's or Constable's attending the Court, and keeping the prisoner in criminal cases, for every twelve hours, and in proportion for a greater or less time -		75
Levying executions in personal actions, for the first *One Hundred Dollars*, for every *Dollar* - - - -		4
Above *One Hundred*, and not exceeding *Two Hundred Dollars*, for every *Dollar* - - - - - -		2
For all above *Two Hundred Dollars*, for every *Dollar* -		1
Travel for the services of such executions, and also of mean processes or warrants to him directed, to be computed from the place of service to the Court or place of return by the usual way, per mile - - - - - -		4

Only one travel to be allowed for one writ, execution or warrant, and if the same be served on more than one person, then

	Dolls.	Cts.
the travel to be computed from that place of service which may be most remote from the place of return, with all further necessary travel in serving such execution, writ or warrant.		
If the travel from the place of service to the place of return be more than fifty miles, there shall be allowed for all travel exceeding that distance, per mile, only - -		4
The travelling fees and fees of service shall be endorsed by the officer serving the same, otherwise they shall not be allowed.		
Serving an execution upon a judgment of Court for partition of real estate, or assigning of dower, per day - -	1	00
Travel, per mile, out from the place of his abode -		4
No Sheriff shall demand or receive from any of his deputies, more than at the rate of *twenty-five per cent.* on the amount of fees for travel and service.		
Every trial in a Court of Record - - -		15
Every default - - - - - -		8
For returning the certificates of votes of the several towns for a Governour, Lieutenant-Governour, Counsellors and Senators, to the Secretary's office, per mile, computing from the place of his abode to the Secretary's office - -		8
To the officer attending the Grand-Jury, for each day's attendance - - - - - -		75
The officer attending the Petit-Jury, for every cause to be paid with the Jury-fees - - - - -		25
For dispersing *Venires* for Jurymen, Treasurer's warrants and proclamations of all kinds, each - - -		8
To each appraiser of real estate, for extending execution or assigning dower, per day - - - -	1	00
Travel, per mile, going out and returning home - -		4
For every Deputy-Sheriff or Constable who shall attend the Supreme Judicial Court, or Court of General Sessions of the Peace, or Common Pleas, by their order, per day -		75
For the encouragement of the Sheriff in each county to take and use all possible care and diligence for the safe keeping of prisoners committed to his custody, he shall have such salary allowed him, as the Justices of the Court of General Sessions of the Peace within the same county shall order, not exceeding, for the county of Suffolk, per year -	40	00
For any of the other counties within the Commonwealth, not exceeding, per year - - - - -	25	00
To Constables for the service of *Venires* - -		25
For travel to the Clerk's office, per mile - - -		4

CRIER'S FEES.

Calling a Jury, to be paid with the Jury-fees - -		8
A default or nonsuit, a judgment affirmed on complaint, a verdict or demurrer, each - - - - -		15
Discharging a recognizance by proclamation - -		8

	Dolls.	Cts.

GAOLER'S FEES.

Turning the key for each prisoner, committed or discharged		20
For each person taken up in the night and committed to be secured only to the next day - - - -		25

FOR MARRIAGES.

To the Town-Clerk for publishing the banns of matrimony, recording the same, giving a certificate of the publishment, and recording the marriage upon receiving the Justice's or Minister's certificate thereof, to be paid by the man published, on receiving a certificate of the publishment -		50
To every Minister or Justice of the Peace, who shall lawfully solemnize a marriage, and certify the same - -	1	25
To the Town-Clerk for recording births and deaths, each		8
For a certificate of a birth or death - - -		10
For a subpœna for one or more witnesses - -		10

FEES IN THE SECRETARY'S OFFICE.

For a certificate under the seal of the Commonwealth, for the benefit of particular persons - - - -	1	00
For every order of notice from the General Court upon petition		40
Every other order - - - - -		40
For all copies for the benefit of particular persons, at the rate per page of - - - - - -		12

MESSENGER OF THE GENERAL COURT.

Serving every warrant which the General Court or either House, may issue for imprisoning or taking into custody any person - - - - - -		40
For travel therefor each mile, out and in - -		6
Keeping and providing food for such person, per day -		40
For the discharge or dismission of such person - -		40

COUNTY REGISTER'S FEES.

For entering and recording a deed, or other paper of the length of one page or under - - - - -		12
For certifying on the original the time when, and the book and page where, the same may be recorded - - -		5
If the instrument recorded exceed the length of a page, at the rate per page of - - - - -		14
The fees to be paid at the offering of the instrument.		
For all copies, at the rate per page of - - -		14
For entering in the margin a discharge of a mortgage, to be signed by the person discharging the same - -		12

Extracts from the Law.

It is to be understood that a page should contain two hundred and twenty-four words.

The Clerks of the several Courts, and other persons keeping public offices, shall constantly have a list of the fees by this Act prescribed, so far as it relates to them respectively, print-

Dolls. Cts.

ed or wrote out in legible characters, and hung in some convenient and conspicuous place in their respective offices.

ALLOWANCE TO JURORS.

The Grand-Jurors attending at the Supreme Judicial Court, the Court of Common Pleas, or the Municipal Court for the town of Boston, and the jurors for trials who shall attend either of the courts aforesaid, shall each be allowed per day for their attendance - - - - - 1 25

For their travel out and home, per mile - - - 6

The following oath is taken and subscribed by all persons appointed or commissioned to any judicial, executive, military or other office, under the government, before he enters on the discharge of the business of his place or office.

"I, A. B. do solemnly swear and affirm, that I will faithfully and impartially discharge and perform all the duties incumbent on me as ; according to the best of my abilities and understanding, agreeably to the rules and regulations of the constitution, and the laws of this commonwealth. So help me GOD."

Constables are sworn to the faithful performance of the duties of their office.

INSPECTION FEES.

Dolls. Cts.

INSPECTORS OF BEEF AND PORK.

For every barrel branded, exclusive of cooperage - 12½

For each half barrel do. do. - - - 8

For every certificate, for a quantity not exceeding one hundred tierces, barrels or half barrels - - - 35

For every certificate for a quantity over one hundred and less than two hundred - - - - - 60

For every certificate including more than two hundred - 1 10

The above fees to be paid by the shipper.

INSPECTORS OF PICKLED FISH.

For each certificate for exportation - - - 25

For inspecting and branding each cask and each tierce - 14

Each barrel - - - - - - 11

Each half barrel - - - - - 8

CULLERS OF DRY FISH.

For every quintal of fish which they may survey or cull, they are entitled to receive of the purchaser, *one penny half penny.*

INSPECTORS OF BUTTER AND LARD.

For every cask, keg or firkin inspected - - - 7

For every certificate - - - - - 30

INSPECTORS OF TOBACCO.

For every cask, not exceeding four, exclusive of cooperage 25

For each cask exceeding that number, exclusive of cooperage 16⅔

INSPECTORS OF POT AND PEARL ASHES.

For every hundred weight inspected, *five pence.*

For coopering and nailing each cask, *six pence.*

Dolls. Cts.

INSPECTORS OF NAILS.

For every cask inspected, to be charged by the vender to the purchaser - - - - - - 50

INSPECTORS OF LIME.

For every cask imported by water - - - $4\frac{1}{3}$

For each cask manufactured within the town for which they are chosen, from the proprietor of the kiln - - - 5

WEIGHERS OF ONIONS.

For every hundred bunches weighed and certified, not exceeding five hundred, the weigher is entitled to *eight pence.*

For a greater quantity *four pence,* to be paid by the purchaser.

SURVEYORS OF LUMBER.

For viewing, per thousand, *six pence.*

For measuring and marking, *six pence.*

The surveyor of shingles and clapboards shall be allowed by the buyer, for surveying and telling, per thousand, *six pence.*

Viewers and cullers of staves and hoops shall be allowed for barrel staves, per thousand, *one shilling and eight pence.*

For hogshead staves, per thousand, *two shillings.*

For pipe staves, per thousand, *two shillings and four pence.*

For butt staves, per thousand, *two shillings and eight pence.*

The culler shall be allowed, per thousand, for hoops, *three shillings.*

INSPECTORS OF HOPS.

For inspecting, marking, weighing, and delivering an attested schedule of the same, they shall receive at the rate of, for every hundred pounds weight - - - - 10

INSPECTORS OF FLAXSEED.

For every cask, not exceeding ten, exclusive of cooperage, *six pence.*

For each cask exceeding that number, exclusive of cooperage, *four pence.*

For any flax-seed intended to be shipped in bulk, per bushel, *one half penny.*

SEALERS OF WEIGHTS AND MEASURES.

For each beam, weight and measure found not to be conformable to the lawful standards - - - - 3

For each beam, weight and measure found to be conformable to the lawful standards - - - - - $1\frac{1}{2}$

They shall deface and destroy all weights and measures which cannot be brought to their just standards.

Penalty for any person who refuses to have his beams, weights and measures tried, proved and sealed, *ten dollars.*

ASSAY MASTERS.

For each certificate and every assay made by them, they shall be allowed by the distiller - - - - $33\frac{1}{3}$

The town clerk to be allowed for recording each certificate $8\frac{1}{3}$

All Inspection Officers are sworn to the faithful discharge of the duties of their office.

19977

TENTH

ANNUAL REPORT

OF THE

COMMITTEE OF FINANCE.

AUGUST.....1822.

TENTH ANNUAL REPORT.

The Committee of Finance respectfully submit the following

REPORT.

BY an order of the City Council, passed May 20th, the Committee of Finance were "instructed to report the sum that it may be expedient to raise by a tax for the present year." This is the only duty which has been assigned them, excepting a Report from the Board of Commissioners of Health. But as the expenses of the city will in future comprehend all the expenditures heretofore made for the town and county, the Committee have found it necessary to look, with some care, into its various concerns; and have thought it might be well, on this occasion, and not entirely foreign from their duty, to present to the Council, not only their opinion of the sum proper to be raised by a tax, but such remarks as have suggested themselves on the affairs of the city in general.

The paper annexed, marked A, is a schedule of the property of the city, so far as it has come within the knowledge of the Committee, and of the annual income arising from it. Much of this property, as will be seen, is at present unproductive, and it will be for the City Council to determine what course to pursue respecting it.—Of this description is

1. *The Court House and Prison, in Court Street,* which will

soon be rendered in a great measure useless, for the purposes for which they have been heretofore improved, by the erection of the new and more convenient stone prisons and court house, in Leverett Street. This estate is very valuable, and ought not to remain in its present state, after the new buildings are completed. Should the City Council decide that it will not be wanted for any public purposes, it might be well to consider whether it would not be best to sell it, under such conditions as they may see fit to prescribe, and thus make it answer the double object of affording a handsome revenue to the city, and at the same time add to its wealth and accommodation.—The same may be said of

2. *The Lands on the Neck.* This large tract, of more than two hundred acres, now in a manner unproductive, might, it is thought, under a judicious plan of sale, add considerably to the means and importance of the city, as regards revenue and population, and well deserves the early consideration of the government.

3. *The city interest in the Mill Pond Estate.* By an agreement between the Proprietors of the Mill Pond, and the town, made in 1807, one eighth part of what should be filled up, at the expense of the proprietors, so as to be in a proper condition to build upon, and with streets fit for paving, agreeably to a prescribed plan, becomes the property of the city, together with one acre, set off to the town, with a view to its being used for a market, but which may be disposed of by the inhabitants for any other purpose. Of this property, about 50,000 square feet, besides the one acre, were set off in lots, some years ago, to the town, and accepted by the Selectmen, as having been filled up according to the contract. About 48,000 feet of those lots now remain unsold, and as they must be almost wholly without income to the city, until buildings are put upon them, would it not be adviseable to sell them? Nearly or quite 44,000 feet more, now nearly filled up, but undivided, and situated on the south west side of the canal, will be at the disposal of the city when a division takes place with the proprietors. With respect to this undivided portion the Committee recommend its being sold to the Proprietors of the Mill Pond, provided they will pay a fair price for it, as in this way the whole of the undivided part will be under their control, sub-

ject to the terms of the agreement as to streets, drains, &c., and thus be put into a train of more speedy settlement, and open a way to more individual enterprize than could probably be brought about by any other disposition of it. By taking this course some questions may be avoided as to the manner in which, by agreement, the lots and streets are to be filled up, and it will then be left with the government of the city to decide, as in other cases, when it will be proper to accept the streets. It may with propriety be added, in this instance, that the health of the city is somewhat involved, owing to the stagnant condition in which parts of this tract must remain till covered with buildings. In addition to that part of the Mill Pond Estate, filled up, and put at the disposal of the city, it has an interest in what still remains covered by water. Should the proprietors proceed, and fill up the residue by the year 1827, one eighth will belong to the city, but should it not be done by that time, a *moiety* of the unfilled part will belong to the city, and the other half to the proprietors.

There are other parcels of estate, the property of the city, from which no income is derived, as will be seen by the schedule; but the Committee forbear to trouble the Council with any particular remarks upon them, and ought perhaps to apologize for having said so much on a subject not strictly within their province. They beg leave barely to add, as a general and obvious remark, that, limited as the peninsula is, it will always be the object of a wise government to put as much land at the disposal of the citizens as can be done, consistently with the true interest of the whole; due regard being had, at all times, to the convenience and health of the inhabitants, and the beauty of the city. In concluding their remarks on the unproductive property, the Committee respectfully recommend that the proceeds of all sales, instead of being expended for the ordinary and current calls of the city, as heretofore, should be put into the hands of Commissioners, appointed for that purpose, to be invested in the public stocks, as an accumulating fund; the interest of which should, at some future day, as the City Council may hereafter determine, be applied towards the support of the public schools—those truly republican institutions—open alike, to the children of all classes of the community.

The Committee have not been inattentive to the *Report of the Board of Commissioners of Health.* The importance of this establishment, and the arduous and gratuitous services of the Commissioners, well deserve the notice and thanks of the city.—On the 6th of May, it was decided by the City Council, that the former rules and regulations of that Board should continue in force for six months, unless sooner modified or repealed, and the whole subject was referred to a special committee. Nothing therefore seems to call for the notice of your Committee, at this time, but those parts of the report which relate to the Boston Cemetery, at South Boston, and to Rainsford Island.—With respect to the Cemetery—however necessary it may hereafter become, to build more tombs, for public and private use, under the inspection, and in the first instance at the expense of the city, your Committee do not feel themselves warranted, with their limited knowledge of the subject, and in this early stage of the city government, in recommending any thing of this kind at the present time. Should it be deemed important however, to proceed with it soon, your Committee think it should be done, as intimated by the Health Commissioners, after due examination by a committee, deputed by the City Council, for that object. In the mean time it will no doubt be found expedient to sell such tombs as have been built at the public charge, and at a considerable expense.—*Rainsford Island*, it will be recollected, belongs to the State, with its buildings, but is placed by law under the management of the Boston Board of Health, to be used as a quarantine establishment, with a view to prevent the introduction of contagious or dangerous diseases from abroad. The Town of Boston, and the State, have from time to time expended large sums on this Island, in various ways, and particularly in building a sea wall to keep it from wasting away by the encroachments of the ocean. The Health Commissioners now strongly recommend that this wall, which has partly fallen down, should be repaired; and ask the appropriation of a large sum for that specific purpose. But, with due respect for the judgment of the Board, your Committee do not think it expedient, the present year, to make any provision in this regard, at the expense of the city, considering the establishment as indispensably

necessary, not only as respects the health and welfare of Boston, but of the whole Commonwealth; and they entertain the hope, as Boston must necessarily be at a very considerable charge, independently of repairs, that the General Court will, before another year, deem it proper to provide for the repairs of the sea wall, if nothing more.

In the range of their inquiries, the attention of the Committee has been called to the subject of the *House of Industry*, lately erected at South Boston. That establishment is nearly ready for use, as will be seen by the letter recently received from the Hon. Chairman of the building committee, and which is herewith submitted, marked C. Few subjects, relating to the prudential concerns of the city, deserve more consideration than this. How it is to be put into operation, with a suitable regard to the comfort, employment and morals of the poor, and at the same time with a proper view to economy, in this great and increasing object of public expenditure, is a question which will require much reflection, and great judgment to decide. In the first doings of the town on this important matter, in March, 1821, it was voted, among other things, "that the committee appointed to erect the house and other suitable buildings, be instructed to form a system for the conduct of the institution." That committee have caused the house to be erected, and deserve the thanks of the city for their faithful and disinterested exertions, but it is understood that no system for its management has yet been devised. Should it not be asking too much of those gentlemen, your Committee would recommend that the City Council request of them to furnish such a system as soon as possible. As this most interesting subject must naturally have occupied their attention more than that of their fellow citizens generally, and as more judicious men could not be found, your Committee can think of no step so proper to be taken at this time, as the one they have taken the liberty to intimate. Pauperism, and the manner of treating the poor, have become subjects of universal concern, not only in a pecuniary point of view, but as regards the moral effect on society; and they may well call into exercise the judgment of our wisest and best men. As your Committee

are unable to decide with any certainty, what may be done the present year, with this new establishment, they have reported a provision of $5000 for that object, to be used or not, as circumstances may require. The sum of $41,000 has been already appropriated, the whole of which has not been expended.

The cost of the New Prisons and Court House, in Leverett Street, is another subject which has received the notice of your Committee. These edifices are not completed, but from the estimate of the building committee, whose report is submitted, marked D, they will cost, including the land, nearly or quite one hundred and twenty five thousand dollars.

It will be remembered that this was a county undertaking, but as Boston is now a county by itself, it becomes the sole concern of the city. The County Treasurer was authorized, last year, to borrow money to carry on this work, and did actually borrow $71,185, at an interest of 5 per cent., excepting $10,000, at 5½ per cent., payable at different periods; the longest being four years. As it would be too heavy a tax on the citizens, to pay off this sum in any one year, your Committee think proper to recommend its being done by instalments; and, trusting that the plan will meet the approbation of the City Council, have made their estimates in conformity. There has been paid from the treasury, towards building the prisons, about the sum of $92,000; and of course the further sum of $33,000 will be wanted to complete the work. The Committee of Finance propose that the sum borrowed be increased, so as to make the whole amount of the loan $100,000, and that it be paid off by instalments of at least $10,000 a year of the principal, till the whole is extinguished; the first instalment to be provided for in the next year's tax, and paid on or before the first day of January following. The Committee have been induced the more readily to recommend this measure, though a novel one in Boston, from reflecting that this is the only debt the city owes; that $100,000 is but a small tax on future years, in view of the additions and improvements made in the city within a short period—such as new edifices for courts of justice, for public schools, and for the accommodation of the poor, and in widening and increasing the streets; and considering also, that after

this year, no other expensive buildings will probably soon be needed for any public purpose.

The paper marked B, and making part of this report, exhibits the amount which the Committee deem it expedient to raise by a tax, the present year, for city and county purposes; and also the sums appropriated for each object of expenditure. It falls short of the sum assessed the past year, including the State tax, more than $8000. In coming at this amount they have followed the course marked out by their predecessors, and they willingly avail themselves of this opportunity to express their unqualified approbation of the manner in which the affairs of Boston have hitherto been conducted, throughout all the departments. While your Committee would duly appreciate the advantages to be justly expected from the new form of government, as regards the change in the judiciary, in becoming a separate county, and in assuming city privileges, they may be allowed, recollecting the blessings of our good old town government, to express the hope, that changes, not absolutely necessary, will be made with caution and distrust, and with much consideration.

The Committee are of opinion, that in future it will be best to have the City Treasurer's account settled up to the first day of June, in each year.

Your Committee close their report, by recommending to the City Council to pass the following orders.

All which is with great respect submitted.

P. C. BROOKS, ***Per Order.***

Boston, July 13, 1822.

CITY OF BOSTON.

By the City Council.

An Order to raise a sum of Money, to pay the current expenses of the City of Boston, and the County of Suffolk, the ensuing year.

It is Ordered, That the sum of one hundred and forty thousand dollars, including the county tax, be raised on the polls and estates of the inhabitants of the city, agreeably to law, to pay the current expenses of the city, and County of Suffolk, the ensuing year.

In Common Council, July 22d, 1822.

This Order being twice read, passed.

WM. PRESCOTT, *President.*

In the Board of Aldermen, July 22d, 1822.

This Order, once read, passed.

JOHN PHILLIPS, *Mayor.*

CITY OF BOSTON.

By the City Council.

An Order to authorize the City Treasurer to borrow a sum of Money, for the use of the city.

It is Ordered, That the City Treasurer be, and he hereby is authorized and directed to borrow, with the advice of the Committee of Finance, the sum of twenty eight thousand, eight hundred and fifteen dollars, on the credit, and for the use of the City of Boston, and to give his official note or notes for the amount, with interest semi-annually, payable at such periods of time as may be deemed expedient.

In Common Council, July 22d, 1822.

This Order being twice read, passed.

WM. PRESCOTT, *President.*

In the Board of Aldermen, July 22d, 1822.

This Order being once read, passed.

JOHN PHILLIPS, *Mayor.*

A.

Schedule of the Property belonging to the City of Boston, and County of Suffolk.

BUILDINGS, ETC....VIZ.:	INCOME.
Old State House and Cellars, - - - - -	$3,757 00
Old Court House, Dwelling, and Goal, - - -	1,950 00
New Court House, Dwelling, and Prisons in Leverett Street, - - - - - - - - - -	
Stone Court House in Court Square, - - -	
Alms House and Wharf, in Leverett Street, - -	
House of Industry, at South Boston, with 56 acres of Land, - - - - - - - - - -	
Faneuil Hall Cellars and Stalls, - - - -	4,000 00
Stalls in the Market for Vegetables and Fish, - -	8,919 22
A House in Union Street, - - - - -	48 00
A House on Mill Pond for "Fire Hook and Ladder Company," - - - - - - - - -	
Watch House, and Land on which it stands, in Orange Street, - - - - - - - - - -	
Hay Scales and two Pounds, - - - - -	
Eight School Houses....North Bennett Street, - -	
Hawkins Street, - - -	
School Street, - - -	
Mason Street, - - -	
Nassau Street, - - -	
Derne Street, - - -	
Fort Hill, - - - -	
South Boston, - - -	
LANDS, ETC....VIZ.:	
Township No. 5, Ninth Range, Penobscot County, State of Maine, - - - - - - - -	
Deer Island, - - - - - - - - -	200 00
The Common, - - - - - - - - -	
Fort Hill, - - - - - - - - -	

On Mill Pond, 47,951 feet, divided, - - - -
43,952 " undivided, - - -
right in the part which is unfilled, -
On Boston Neck, supposed to be in all about 280 acres,
Flats at the bottom of the Common, - - - -
A lot of land at the head of the Ropewalks, on which stands the State Laboratory, - - - - -
A lot of land on each side the street, leading from Orange Street to South Boston Bridge, - - -
A lot of land on Atkinson Street, - - - -
A lot of land on Prince Street, leased to Col. Badger, for 6 dollars, - - - - - - - -
A small wedge of land on Front and Beach Streets, -
Land on Derne Street, - - - - - -
Land on Essex Street, 560 feet, - - - -
Burial Places....4 in the city, - - - - -
1 on the neck, - - - - -
1 at South Boston, with 11 tombs unsold,
Right in Town Dock, - - - - - -
Lands on which Engine Houses stand, in Milk Street,
Mason Street,
School Street,
Dock Square,
Rents or Income not enumerated, being for neck lands, mill pond, &c., in all - - - - - - 796 78

Income, $18,671 00

Sundry Bonds and Notes, as stated particularly by the Town Treasurer, June 12, 1822, - - - - $3,498 27
Engines, Lamps, Military Stores, &c. - - -

B.

City of Boston, August 12, 1822.

The Committee of Finance report the following sums, as necessary to meet the expenditures of the present year....viz.:

For Schools, required by the School Committee,	33,000 00
Apparatus, Classical School,	3,000 00
Primary Schools,	8,500 00
	44,500 00
For City Watch,	9,000 00
" Streets,	16,000 00
" Improvements,	2,000 00
" Oil, Lamps, &c.,	10,000 00
For Engines, including the cost of a new Engine engaged,	2,500 00
" Repairs of Market, &c.,	2,000 00
" Printing,	1,500 00
" Mall, Common and Fort Hill,	1,500 00
" Constables, for city purposes,	1,000 00
" Bells and Clocks,	500 00
	46,000 00
" Salaries,	20,000 00
" A new School House, at the north part of the city,	19,000 00
" Overseers, in addition to the sum to be received from towns in the State,	27,000 00
" Board of Commissioners of Health,	4,000 00
" County purposes, in addition to Jury costs, fines of Municipal Court, excise from the Register of Deeds, and licences, &c.	13,000 00
" Interest on public debt, $71,185,	3,600 00
" Balance due County Treasurer, June 1, 1822,	1,931 00
" Sum necessary to complete the new Prisons, &c. Leverett Street, per estimate of Commissioners,	32,603 16
" Balance due the State, for tax of 1821,	11,000 00

" Balance of appropriation of $41,000, for House of Industry, due June 1, 1822, - - - -	8,025 25
" Contingent expenses, House of Industry, - -	5,000 00
" Unliquidated demands on the city, June 1, 1822, -	2,500 00
" Contingencies, - - - - - - - -	5,000 00
" Abatements of Taxes, - - - - -	5,510 75
	$249,170 15

WAYS AND MEANS....VIZ.:

Balance in the City Treasury, June 1, 1822, - -	51,189 15
Loan to make the public debt $100,000, - - - -	28,815 00
City and County rents, - - - - - -	18,666 00
Outstanding Taxes, estimated, - - - - -	1,500 00
Amount receivable from the State, for State Paupers, estimated, - - - - - - - - -	9,000 00
	109,170 15
Sum to be assessed on the city, in 1822, - -	140,000 00
	$249,170 15

19097

ELEVENTH
ANNUAL REPORT

OF THE

Receipts & Expenditures,

OF THE

CITY OF BOSTON,

AND

COUNTY OF SUFFOLK.

JUNE 1, 1823.

City of Boston.

IN COMMON COUNCIL, JUNE 18, 1823.

ORDERED, That the Committee of Finance, with such as the Board of Aldermen may join, be a Committee, to prepare, in conformity to the 20th section of the City Charter, *(a)* a report of the receipts and expenditures of the City of Boston, and the County of Suffolk, for the past municipal year, together with a particular statement of all city property.

Sent up for concurrence.

JOHN WELLES, *President.*

IN THE BOARD OF ALDERMEN, JUNE 20, 1823.

Read and concurred, and the Mayor, Aldermen Odiorne and Child, are joined.

JOSIAH QUINCY, *Mayor.*

A TRUE COPY....ATTEST,

S. F. McCLEARY, *City Clerk.*

(a) "It shall be the duty of the City Council, to publish and distribute, annually, for the information of the citizens, a particular statement of the receipts and expenditures of all public monies, and a particular statement of all city property."

CITY OF BOSTON.

THE undersigned, a joint Committee of the City Council, ordered to prepare the Annual Statement of Receipts and Expenditures of the City of Boston, and County of Suffolk, for the past municipal year, and a particular Statement of the City's Property, beg leave to offer the following as their

REPORT.

Upon investigation of the subject to which their attention has been required, they have found that the whole amount received by the Treasurer, between the 11th of July, 1822, and the 1st of June, 1823, to be - - - - - - - $348,519 46
(see page 11.*)* Of this sum, that - - - - 332,853 64
is on account of the city, and - - - - 15,665 82
of the county; that there has been disbursed by the Treasurer, in the same period, for account of the city, - - $255,697 02
and for the county, - - - - - - - 76,232 77
(see page 11*)* by which it will be seen, that on the 1st of June, 1823, there was in the Treasury of the City, - - $16,589 67
and a sum due from the county, of - - - 60,566 95

And, for the more full satisfaction of the Council, their Committee ask leave to present herewith

A Statement of the Taxes assessed for the past year, the amount received, with notes respecting abatements, and the taxes uncollected:

The City Treasurer's Account Current:

The County Treasurer's Account Current:

The City Treasurer's Account with City and County:

A Statement of the Debts and Credits of the City and County:

A Summary of the Receipts and Expenditures of the City, and of the County:

A Statement of the particulars of the Receipts for the City:

A Statement of the Expenditures for Mayor and Aldermen's Department:

Commissioners of Health:

Overseers of the Poor:

A Statement of the County Expenditures:

A Summary of the City and County Expences for the past year:

A Statement of the Real and Personal Property of the City, including the Franklin Fund, Mrs. Joanna Brooker's and others' Donation, and of Abiel Smith, Esq.

By a reference to the summary of the *City Expences* for the last year, the amount will appear to have been $172,369 70, from which also it appears, that exclusive of $73,626 04, paid on account of Schools, the whole expenditure of the city was less than $100,000.

JOSIAH QUINCY, *Mayor.*

DAVID W. CHILD, } Committee on the part of the Aldermen.

JONATHAN AMORY,
JAMES SAVAGE,
LEWIS TAPPAN,
ISAAC WINSLOW,
THOMAS KENDALL,
AARON BALDWIN, } Committee of Finance of the Common Council.

In the Board of Aldermen, August 4th, 1823....Read and sent down.

JOSIAH QUINCY, *Mayor.*

In Common Council, August 4th, 1823....Read and accepted, and ordered that 5000 copies be printed and distributed among the inhabitants, under the direction of the same Committee.

Sent up for concurrence.

JOHN WELLES, *President.*

In the Board of Aldermen, August 4th, 1823.....Read and concurred.

JOSIAH QUINCY, *Mayor.*

The amount of Taxes assessed in 1822, was as follows, viz.			Amount received on account of said taxes,	$157,775 60	
Commonwealth Tax,	26,550 50		Amount of abatements by the Assessors, (a)	2,114 32	
County Tax and City Tax, { The County being composed of the City only, the taxes are assessed together, }	140,000 00		Balance, being amount uncollected, (b)	6,660 58	
		$166,550 50			$166,550 50

Received on account of delinquent taxes for preceding years, as follows, viz.:	1811,	6 54	
	1812,	4 14	
	1814,	6 30	
	1815,	2 40	
	1816,	3 80	
	1817,	4 13	
	1818,	59 30	
	1819,	42 80	
	1820,	144 69	
	1821,	1,529 20	
		1,803 30	
Amount received for 1822,		157,775 60	
Total amount received,		$159,578 90	

(a) This Item has been gradually diminishing for several years, as will appear from the following view of the amount of abatements, for several preceding years.

In 1819,	the abatements	were		$8,073 20
1820,	"	"	"	6,413 10
1821,	"	"	"	4,603 71
1822,	"	"	"	2,114 32

The abatements for the year 1822 will somewhat exceed the above sum, as it has been customary for the Treasurer, at the end of the year, to present a list of taxes which it is supposed cannot be collected, and have them abated in gross. But the great diminution of abatements, from year to year, for some time past, has been owing to the firm and judicious measures adopted by the Assessors, in requiring written statements from those who apply for abatement of their taxes, and to the concurrence of the Assistant Assessors.

(b) The amount of uncollected taxes this year, exceeds the amount for the previous year, and many former years; but it is owing to abatements being restricted. The Treasurer is able to collect many of these delinquent tax bills, when those to whom they are assessed, apply for jury and witness fees. By the following statement, it will be seen that the *per cent.* of collections for the past year, exceeds that of several previous years.

1818.	1819.	1820.	1821.	1822.
Assessed, (Sept. 28,) $172,589 30.	Assessed, (Oct. 18,) 169,859 10	Assessed, (Oct. 2,) $165,228 30	Assessed, (Oct. 31,) 174,968 33	Assessed, (Jan. 26,) 166,550 50
Collected, 162,512 59 or 94 16/100 pr. ct.	Collected, 156,293 90 or 92 pr. ct.	Collected, 154,519 90 or 93 51/100 pr. ct.	Collected, 165,672 74 or 94 68/100 pr. ct.	Collected, 157,775 60 or 94 73/100 pr. ct.
Abated, 5,350 27	Abated, 8,073 20	Abated, 6,413 10	Abated, 4,603 71	Abated, 2,114 32
Uncollected at the end of the year, 4,726 44	Uncollected, 5,492 00	Uncollected, 4,295 30	Uncollected, 4,691 88	Uncollected, 6,660 58
$172,589 30	$169,859 10	$165,228 30	$174,968 33	$166,550 50

Dr. CITY OF BOSTON, IN ACCOUNT CURRENT WITH

1822.			
Aug. 26,	To Cash, paid balance of appropriation for the House of Industry, -	3,475 21	
1823.	To do. paid Mayor and Aldermen's draft for do. dated Nov.		
Jan. 25,	11th, 1822, - - -	5,000 00	
			8,475 21
Feb. 27,	To do. paid Treasurer of the Commonwealth, for balance of State Tax of 1821,		11,000 00
May 31,	To do. paid drafts of the Mayor and Aldermen, - - - - - - - - - - - - -		124,634 22
	To do. paid drafts of the Overseers of the Poor, - - - - - - - - - - - - -		25,859 17
	To do. paid drafts of the Commissioners of Health, - - - - - - - - - - - -		4,000 00
	To do. paid interest on sundry notes, &c.		2,029 73
	To do. paid sundry notes, given by me as Treasurer, - - - - - -		75,750 00
	To do. paid Broker's Commissions for negociating a Loan of $26,815, - -		67 00
	To do. paid for exchanging $83,549 current bills into Boston money, - -		824 65
	To Treasurer's salary, and clerk hire, 10 months and 21 days, viz.: from July 11, 1822, to date, - -	$2,675 00	
	To Cash, paid for sundries for office, - - - - - -	34 84	
	To do. paid for printing, - -	22 00	
	To do. paid Deputy Collectors, for services in collecting small tax bills, and where warrants were issued, - - -	317 20	
	To counterfeit bills received in taxes, - - - - -	8 00	
			3,057 04
			255,697 02
	To Balance due the City of Boston, -		77,156 62
			$332,853 64

WILLIAM MACKAY, TREASURER OF SAID CITY. *Cr.*

1822.		
July 11,	By Cash, received of Turner Phillips, Esq. late Treasurer, - - - - -	19,194 38
24,	By do. of the Treasurer of the Commonwealth, for the maintenance of State Paupers, to April 30th, - - -	5,255 67
31,	By do. of Eliphalet Williams, Esq. error in draft, - - - - - - -	86 44
Aug. 30, 1823.	By do. for Josiah W. Homes' bond of June 29th, 1821, - - - - -	214 00
Feb. 27,	By do. of the Treasurer of the Commonwealth, for the maintenance of State Paupers, to Nov. 30th, - - -	5,177 75
April 11	By do. of the Mayor, for sales of land on the Mill Pond, *(see page* 16*)* - -	13,438 00
May 31,	By do. for fines for breaches of the law, -	374 13
	By do. of the City Clerk, for licenses for public exhibitions, carriages, &c., *(see page* 17,*)* - - - - - -	1,594 80
	By do. for sundry notes given by me, as Treasurer, from October 1st, 1822, to May 14th, 1823, - - - -	110,115 00
	By do. for receipts to militia exempts,	298 00
	By do. for interest on bonds, &c. - -	617 19
	By do. for premium on $138,226 Boston money, - - - - - - -	1,195 02
	By do. for rent of stalls and cellars under Faneuil Hall, *(see page* 14*)* - -	4,000 00
	By do. for rent of meat, vegetable and fish stalls, *(see page* 15*)* - - - -	6,964 01
	By do. for rent of offices, &c. in the Old State House, *(see page* 14*)* - - - -	3,750 00
	By do. for rent of neck lands, *(see page* 15*)*	482 20
	By do. for rent of Mill Pond lands, *(see page* 16*)* - - - - - - -	81 00
	By do. for rent of fish stall in North Street,	5 00
	By do. for rent of house in Union Street,	36 00
	By do. for proceeds of hay scales, *(see page* 16*)* - - - - - - - -	396 15
	By do. for taxes of 1811, 12, 14, 15, 16, 17, 18, 19, 20, 21 and 22, - - -	159,578 90
		$332,853 64

City of Boston, June 2d, 1823....*Errors Excepted,*

W. MACKAY, *Treasurer of the City of Boston.*

Dr. THE COUNTY OF SUFFOLK IN ACCOUNT CURRENT WITH WM. MACKAY, TREASURER OF SAID COUNTY. *Cr.*

To cash paid sundry persons, per bills, as approved by the Board of Accounts,	2,960 04
To do. paid Justices, Sheriffs, &c. per receipts,	12,057 88
To do. paid sundry warrants of the Court of Sessions,	38 19
To do. paid Jurors at the several Courts,	6,045 73
To do. paid Witnesses "	2,365 38
To do. paid Coroners, Jurors and Witnesses on Inquests,	82 07
To do. paid Drafts of the Mayor and Aldermen,	9,937 59
To do. paid Orders of the Agents for building new Prison and Court House in Leverett Street,	37,586 04
To do. paid Note to William McKean, of May 2, 1821,	2,000 00
To do. paid Treasurer of the Law Library, the excise received from Attornies admitted to court,	140 00
To do. paid Interest on sundry Notes,	3,009 85
To Counterfeit Bill paid by John Callender, Esq., Clerk of the Court of Common Pleas, which he received in jury fees, &c.,	10 00
	$76,232 77

1822. July 11,	By balance of account settled,	1,296 23
	By cash, received for dividend on Shubael Bell's debt,	2 72
	By do. of Treasurer of the Commonwealth, for balance of account, for costs in criminal cases, &c.	2,583 24
	By do. for sundry tools, &c. sold at new Prison,	308 68
	By do. of James T. Austin, County Attorney, for forfeited recognisances,	552 22
	By do. for fines and costs,	1,737 54
	By do. for costs paid by defendants,	2,740 80
	By do. for rents of Old Court House, *(a)*	727 50
	By do. for licenses to Innholders, Victuallers, &c.	2,673 00
	By do. for jury verdicts,	756 00
	By do. for court fees,	1,854 00
	By do. for excise from persons qualified as Justices of the Peace,	26 00
	By do. for excise from persons admitted to practice as Attornies at courts,	140 00
	By do. for excise on registered deeds,	267 89
		15,665 82
	By balance due from the county,	60,566 95
		$76,232 77

Boston June 2d, 1823....Errors Excepted.

W. MACKAY, Treasurer of the County of Suffolk.

(a) SCHEDULE OF RENTS RECEIVED FOR THE COUNTY.

Received of Samuel D. Harris, Esq. for one year's rent of Court and Jury Rooms, in Old Court House, to April 30, 1823,	500 00
Received of John W. Davis, Esq. for one year's rent of office in ditto, ending April 30, 1823,	160 00
Received of Savings Bank, for one quarter's rent of office in do. ending July 31, 1823,	37 50
Received of Wm. Carleton, for one year's rent of cellar under the new Court House,	30 00
	$727 50

Dr. WILLIAM MACKAY, AS TREASURER OF THE CITY OF BOSTON AND COUNTY OF SUFFOLK. *Cr.*

1823. May 31,	To Cash received at sundry times, for account of the City of Boston, as credited in account current with the City,	332,853 64	1823. May 31,	By Cash disbursed at sundry times for account of the City of Boston, as charged in account current with the City,	255,697 02
	To do. for account of the County of Suffolk,	15,665 82		By do. for account of the County of Suffolk,	76,232 77
					331,929 79
				By balance due from Wm. Mackay, being the amount of Cash in the Treasury,	16,589 67
		$348,519 46			$348,519 46

BOSTON, JUNE 10, 1823.....The subscribers, appointed by the City Council, to audit the accounts of the City and County Treasurer for the past year, have attended to the duty assigned them. They find the accounts rightly cast, and properly vouched; and it appears therein, that there was on the 31st May last, a balance in favor of the city, of $77,156 62, and a balance against the county, of $60,566 95, being a balance in favor of the city and county, of $16,589 67, of which there were deposited in the City Bank, $15,032 97, to the credit of Wm. Mackay, City Treasurer, and in hands of the Treasurer, $1,556 70.

GEORGE ODIORNE, CALEB EDDY, } For the Board of Aldermen.
JOHN WELLES, LEWIS TAPPAN, BENJ. RUSSELL, } For the Board of Common Council.
} AUDITORS.

Boston, June 2d, 1823,

Errors Excepted,

W. MACKAY, { Treasurer of the City of Boston, and County of Suffolk.

Dr. STATEMENT OF THE DEBTS AND CREDITS OF THE CITY OF BOSTON, AND THE COUNTY OF SUFFOLK, MAY 31, 1823. *Cr.*

To Commonwealth of Massachusetts, for tax of 1822,	26,550 50	By sundry Notes and Bonds belonging to the City,	3,267 27
To balance due on Mayor's and Aldermen's drafts,	297 74	By Note belonging to the County, and Interest,	1,240 00
To " " on Overseers of the Poor "	587 35	By Commonwealth of Massachusetts, for support of State Paupers, estimated,	6,000 00
To amount of notes due from the City and County,	103,550 00	By do. for balance due the County for Court charges, &c. estimated,	3,500 00
To unliquidated accounts, estimated at	3,000 00	By uncollected Taxes, estimated,	2,000 00
		By Cash in the Treasury,	16,589 67
			32,596 94
		By balance against the City and County,	101,388 65
	$133,985 59		$133,985 59

Boston, June 2d, 1823....Errors Excepted,

W. MACKAY, { Treasurer of the City of Boston, and County of Suffolk.

A SUMMARY VIEW

Of the Receipts and Expenditures of the City,

From the preceding Account of the Treasurer.

Receipts.			
Received from the Treasurer, for the preceding year,		19,194 38	
Taxes,		159,578 90	
Mill Pond Land sold,		13,438 00	
For State Paupers,		10,433 42	
Rents,		15,714 36	
Licenses,		1,594 80	
Fines,		374 13	
Premium on Boston Money—rec'd	1,195 02		
paid	824 65		
		370 37	
Military Exempts,		298 00	
Amount of Bond received,		214 00	
Error in Draft of E. Williams,		86 44	
Money borrowed,		110,115 00	
			331,411 80
Expenditures.			
Mayor and Aldermen's Drafts,		124,634 22	
Overseers' Drafts,		25,859 17	
Health Commissioners,		4,000 00	
House of Industry,		8,475 21	
Interest on Notes,	2,029 73		
deduct am't of Interest received,	617 19		
		1,412 54	
Balance of State Tax,		11,000 00	
Notes given for borrowed money,		75,750 00	
Broker, 67 00—Fuel, &c. for Treasurer's office, 34 84,		101 84	
Printing, 22 00—Counterfeit Bill,	8 00	30 00	
Treasurer's salary, and Clerk hire, 10 mo's. and 21 days,		2,675 00	
Deputy Collectors,		317 20	
			254,255 18
Balance in favor of City, as per Treasurer's Account,			
			$77,156 62

A SUMMARY VIEW

Of the Receipts and Expenditures of the County,

From the preceding Account of the Treasurer.

Expenditures.			
Justices, under Town Government, (*a*) - - -		12,057 88	
Warrants by Court of Sessions, - - - - - -		38 19	
Sundry persons Bills, approved by the Board of Accounts, - - - - - - - - - - - -		2,960 04	
Jurors, - - - - - - - - - - - -	6,045 73		
Witnesses, (*b*) - - - - - - - - - -	2,365 38		
Coroners, &c. - - - - - - - - - - -	82 07		
		8,493 18	
Mayor and Aldermen's County Drafts, - - - -		9,937 59	
New Prison, - - - - - - - - - - - - -		37,586 04	
Note paid, - - - - - - - - - - - - - -		2,000 00	
Paid Law Library, excise from Attornies, - -		140 00	
Interest on Notes, - - - - - - - - - - -		3,009 85	
Counterfeit Bill and Clerk, - - - - - - - -		10 00	
			76,232 77
Receipts.			
Received from predecessor in office, - - - -		1,296 23	
Dividend on S. Bell's debt, - - - - - - - -		2 72	
From State Treasurer, for Court charges, - -		2,583 24	
Sales sundry Tools, &c. at New Prison, - - -		308 68	
Forfeited Recognisances, (*c*) - - - - - - - -		552 22	
Fines, (*d*) - - - - - - - - - - - - - -		1,737 54	
Costs of Court, (*e*) - - - - - - - - - - -		2,740 80	
Rents, - - - - - - - - - - - - - - -		727 50	
Licenses to Retailers, &c. (*f*) - - - - - - -		2,673 00	
Jury Verdicts, - - - - - - - - - - - - -		756 00	
Court Fees, (*g*) - - - - - - - - - - - -		1,854 00	
Justices' Excise, - - - - - - - - - - - -		26 00	
Attornies' Excise, - - - - - - - - - - - -		140 00	
Registered Deeds Excise, - - - - - - - - -		267 89	
			15,665 82
Balance against the County, as per Treasurer's Ac't.			60,566 95
NOTES.			
(*a*) Of this amount, the Commonwealth is chargeable with, - - - - - - - - - - - - - -		6,928 04	
(*b*) Of this amount, the Commonwealth is chargeable with, - - - - - - - - - - - - - -		2,077 83	
			9,005 87
(*c*) This amount is to be paid to the State, - -		552 22	
(*d*) (*e*) Of these amouuts, the State is to be paid,		1,499 74	
(*f*) Of this amount, the State is to be paid, - -		2,447 28	
(*g*) This amount is to be paid to the State, - -		1,854 00	
			6,353 24
Balance, to be received from the State, - - -			$2,652 63
The Expenditures for the County, being - - -		76,232 77	
Chargeable to the State, - - - - - - - - -		9,005 87	
			67,226 90
The Receipts for the County, being - - - - -		15,665 82	
Payable to the State, - - - - - - - - - - -		6,353 24	
			9,312 58
Expended more than received, - - - - - - -			$57,914 32

Particulars of City Receipts.

SCHEDULE OF CITY RENTS.

One year's Rent of Stalls and Cellars in the Market House, to April 1st, 1823, as follows, viz.:

Names of Occupants.	No. of Stall.	Amount received.	
Nehemiah Wyman,	1,	208 00	
Hovey,	2,	156 00	
Isaac Adams,	3,	156 00	
Walter Welsh,	4,	208 00	
John Holden,	5,	208 00	
Jacob Sanderson,	6,	156 00	
E. & A. Winchester,	7,	200 00	
Daniel C. Robinson,	8,	164 00	
Thomas Coburn,	9,	196 00	
Stephen Winship,	10,	148 00	
Edward Walker,	11,	148 00	
Jonathan Fobes,	12,	120 00	
Edward Sumner, Jr.	13,	72 00	
Alexander & Baxter,	14,	72 00	
Robert Barber,	15,	120 00	
Daniel S. Forbes,	16,	148 00	
Augustus Hildreth,	17,	148 00	
Thomas Parsons,	18 & 19,	192 00	
			2,820 00
	No. of Cellar.		
Abel Babcock,	1,	150 00	
Jared Allen,	2,	140 00	
Jacob Sanderson,	3,	140 00	
Thomas Coburn,	4,	160 00	
Smith & Blackman,	5,	160 00	
Jabez Fisher,	6,	140 00	
Hawes & Smith,	7,	140 00	
Samuel Andrews,	8,	150 00	
			1,180 00
Amount credited in Treasurer's Account with the City,			$4,000 00

Old State House.

William Barry, Shop No. 1, to May 9th, 1823,	650 00	
William Barry, Shop No. 2, to May 11th, 1823,	650 00	
Gilbert & Dean, Shops No. 3 & 16, to May 1st, 1823,	400 00	
Josiah P. Cooke, Shops No. 4 & 14, to April 1st, 1823,	150 00	
Amount carried forward,	1,850 00	

City Receipts....Continued.

Amount brought forward,		1,850 00	
Samuel D. Parker, Shop No. 5, to May 8th, 1823, - - - - - - -		150 00	
Daniel Messinger, Shops No. 6 & 11, to May 1st, 1823, - - - - - -		500 00	
Grand Lodge, all the Chambers in Old State House, except the City and County Treasurer's office, to April 1, 1823, - -		600 00	
J. N. & I. Staples, for Cellars No. 9, 10, 12 and 13, to February 1, 1823, - -		650 00	
Amount credited in Treasurers' Account with the City, - - - - - - - - - -			$3,750 00

Rents received for Lands on the Neck.

Andrew J. Allen, for lot of Land, 1 year, ending August 1, 1822, - - - - - -		10 00	
Henry B. Curtis, for lot of Land, 1 year, ending Nov. 1, 1822, - - - - - - -		25 00	
Jeremiah Gore, for lot of Land, 1 year, ending Oct. 20, 1822, - - - - - - -		83 70	
Pasturing 18 Cows, for season, a $10, -		180 00	
Do. 7 do. part of season, - -		37 50	
For Grass on Marsh, West side of Neck Land, - - - - - - - - - -	30 00		
For Grass on Marsh, East side, -	75 00		
		105 00	
For Sea Weed, - - - - - - - - - - -		3 00	
Rent of Bull Pasture, - - - - - - -		18 00	
Rent of two Malls, - - - - - - - - -		20 00	
Amount credited in Treasurer's Account with the City, - - - - - - - - - -			$482 20

Rent of Meat, Vegetable, and Fish Stalls.

1822.			
August 8....Received of Nathaniel Merriam, for balance of quarter ending August 1, 1822, -			1,328 81
Sept. 24.....Received of do. - - -			800 00
Nov. 22.....Received of do. to Nov. 1st,			1,188 02
1823.			
Feb. 11.....Do. do. - - -		1,359 00	
March 31....Do. do. - - -		118 00	
April 2.....Do. do. - - -		65 00	
7.....Do. do. - - -		128 00	
12.....Do. do. - - -		300 00	
18.....Do. do. - - -		289 00	
21.....Do. do. - - -		165 00	
		2,424 00	
Amount carried forward,			5,740 83

City Receipts....Continued.

Amount brought forward,		5,740 83
April 28.....Recived of N. Merriam, -	300 00	
.....Do. do. - - -	173 18	
May 5.....Do. do. - - -	100 00	
10.....Do. do. - - -	100 00	
		6,414 01
.....Do. of C. Hayward, - -	100 00	
12.....Do. do. - - -	100 00	
17.....Do. do. - - -	200 00	
24.....Do. do. - - -	150 00	
		550 00
Amount credited in Treasurer's account with the city, - - - - -		$6,964 01

Rent of Land on the Mill Pond.

Greele and Riddle, for a Lot of Land, for 1 year, to Nov. 18, 1822, - - -	25 00	
Thomas Badger, do. do. to Dec. 4, 1822,	6 00	
William Adam, do. do. to Oct. 20, 1822,	20 00	
Obed Pratt, do. do. to Jan. 9, 1823, -	30 00	
Amount credited in Treasurer's account with the city, - - - - -		$81 00

The amount of cash, credited in the Treasurer's account as received from the Mayor, for sales of Mill Pond Lands, was received of the Boston Mill Corporation, for the undivided Mill Pond Lands belonging to the City, which were sold to said corporation, at 30 cents per square foot, - - -	$13,438 00
44,951 feet, divided into lots, yet remain unsold.	
Two thirds of the amount of income from the Hay Scales, go to the Weigher, and one third goes to the city; amount of the city's proportion the last year, as credited in the Treasurer's account, is	$396 15

Account of monies received for Licenses, by the City Clerk, and by him paid over to the City Treasurer.

E. Williams, Esq. for 56 Carriage Licenses, - - - - - - - -	56 00
John Doggett and Co. for exhibiting Pictures, - - - - - - -	10 00
Amount carried forward,	66 00

City Receipts....Continued.

Amount brought forward,	66 00	
Job Plympton, do. Orchestra of Androides,	10 00	
Isaac Austin, do. Live Animals, - -	10 00	
William M. S. Doyle, do. Col. Museum,	5 00	
John H. Schaffer, do. Washington Garden Theatre, - - - - -	100 00	
Henry F. Barrell, do. Painting, Moses Breaking the Tables, - - - -	1 00	
Antoine Malefar, do. Paintings, - -	5 00	
D. L. Brown, do. Painting, Dinner Party,	3 00	
William Nichols, Ventriloquist, - -	5 00	
John Herion, Jr. exhibiting live Tigress,	5 00	
James A. Dickson, Federal St. Theatre,	500 00	
J. Cartwright, exhibiting Musical Glasses,	1 00	
Ethan A. Greenwood, do. Picture, Imogen's Chamber, - - - - -	3 00	
William P. Codman, do. Camera Obscura,	2 00	
J. B. Vermay, do. Painting, Guatimozin,	2 00	
William Nichols, Ventriloquist, 2d license,	5 00	
J. P. Drake, exhibiting Painting, Napoleon,	5 00	
Thomas Philipps, Lectures on Music, - -	10 00	
Edward Everett, Lectures on Antiquities, and exhibition of Pictures connected therewith, - - - - - -	15 00	
Phineas Page, do. Menagerie of Live Animals, - - - - - -	5 00	
Charles Mathews, Comedian, &c. - -	50 00	
Filing Dr. Suser's Certificate of License to practice Medicine, - - - -	0 50	
Licenses to 526 Victualers, 115 Retailers, 59 Innholders, 9 Confectioners, — 709, at $1, - - - -	709 00	
55 Carriage Licenses, - - - -	55 00	
		1,572 50
Sundry small accounts received from the Treasurer, to balance his books, by order of the Board of Aldermen, and paid into the Treasury again, - - -	6 30	
Cash received of S. Billings, Esq. for the sale of a Bell, - - - - -	21 00	
		27 30
		1,599 80
Deduct a Counterfeit Bill, of the Union Bank, received, - - - - -		5 00
Amount credited in Treasurer's account with the city, - - - - -		$1,594 80

Particulars of City Expenditures.

MAYOR AND ALDERMEN'S DEPARTMENT.

City Watch, - - - - - - -		8,157 52
Lamps, Oil and Lighting, - - -		9,347 52
Constables, - - - - - - -		742 00
Engine and Pumps, - - - -	1,305 93	
Two new Engines, - - - - -	1,460 09	
		2,766 02
Printing and Stationary, - - - -		1,683 47
Bells and Clocks, - - - - -		523 00
Mall and Common, - - - -		591 62
Market, - - - - - - - -		141 07
Moiety of Fines to Informers, - -		150 00
Hancock School House, Middle Street, -	15,018 90	
Land for Derne Street School, - -	8,996 04	
Paid towards new School House, at South Boston, - - - - - - -	1,000 00	
		25,014 94
Streets, - - - - - - -		23,090 90
Salaries to City Officers, viz.:		
John Phillips, *Mayor*, - - - -	2,500 00	
Josiah Quincy, *Judge Municipal Court*, -	750 00	
Eliphalet Williams, *due on salary as Chairman of Selectmen*, (a) - - - -	200 00	
S. F. McCleary, *City Clerk*, - - -	1,500 00	
Thomas Clark, *Assistant City Clerk and Clerk of Common Council*, - - -	800 00	
Francis Green, Nathan Webb, and Samuel M. Thayer, *Assessors*, $1000 each, per annum, (b) - - - - - -	3,250 00	
Ephraim Marsh, John Cotton, and Abram Babcock, *Surveyors of Highways*, $500 each, (c) - - - - - - -	1,500 00	
Stephen Codman, *Secretary to the Board of Firewards*, - - - - - -	100 00	
Caleb Hayward, *Police Officer*, - -	950 00	
Johnson Colby, *Messenger to the Mayor and Aldermen, and Common Council*, -	465 00	
Nathaniel Merriam, *Clerk of the Market*,	700 00	
Thomas Badger, *Assistant do.* - -	90 00	
James Morgan, - - - - - -	20 00	
		12,825 00
Amount carried forward,		$85,033 06

(a) These salaries were for 13 months; as, under the town government,
(b) they commenced the 1st of April; and under the city, not until the 1st of May.

(c) As by law, the duties of Surveyors are now transferred to the Mayor and Aldermen, these salaries will not be incurred the ensuing year.

City Expenditures....Continued.

Amount brought forward,			85,033 06
Neck Lands, fences on new road, and repairing other fences, - - - -		416 45	
New Dyke, - - - - - - -		896 00	
			1,312 56
House of Industry—Appropriation, - -		5,000 00	
Keeper, - - -		138 32	
Carpenter's work, &c		232 69	
			5,371 01
			$91,716 63
Miscellaneous Expenditures, viz:			
Wood, Coal, Oil, and Candles, for City government, Assessors, and Supreme Judicial Court, - - - - - - - - -		435 46	
Attornies, examining titles, defending suits, and settling controversies, - - -		324 34	
Brigade Muster...Gunpowder, -	171 00		
Storeing do. - - - - - - -	7 50		
Cleaning Muskets, - - - - -	16 00		
Making Cartridges, - - - -	136 44		
		330 94	
Ward Meetings...Halls for meetings in the several Wards, - - - - - - - - -		265 01	
Independence...Collation for Singers, - - - - - - - - - -	108 75		
Paid leaders of do. - - - -	58 00		
Printing Order of Performance,	16 00		
Sexton, - - - - - - - -	10 00		
Fireworks, - - - - - - - -	150 00		
Brigade Band, - - - - - -	65 00		
		407 75	
Dinners, &c...Fireward Meetings,	141 60		
Dinner in Faneuil Hall, annual visitation of the Schools, -	754 87		
Dinner at semi-annual visitation of Schools, - - - -	208 75		
Invitation Cards, - - - - -	9 15		
Expense annual visit to Deer Island, - - - - - - - - -	71 90		
		1,186 27	
Repairs, &c...Hammered Stone, for Washington Street, - -	187 10		
Repairs on Pumps, - -	20 15		
Repairs on Wall & Plank Walk, near new State House, -	70 17		
Lumber for Stalls in Market, &c. - - - - - -	134 95		
Amounts carried forward,	412 37	2,949 77	$91,716 63

City Expenditures....Continued.

Amounts brought forward,	412 37	2,949 77	91,716 63
Staging for Fireworks, Dinner Table at Faneuil Hall, &c.	103 14		
Repairing Old State House, -	49 56		
Staging for Inauguration City Government, &c. - -	51 10		
Moving Furniture for do. do. -	35 97		
Cedar Posts, for sundry purposes, &c. - - - -	41 12		
Bill repairs on School House,	3 75		
		697 01	
Fixtures, &c...Desks, Settees, &c.	372 33		
Desks, Settees, &c. for Mayor and Aldermen, - - -	417 65		
Hardware for public buildings,	181 60		
Lamps, Brushes, &c. - -	31 95		
		1,003 53	
Assessors...Clerk hire, doing extra writing, - - - -		176 34	
Hack hire...Hire of Hacks, Horses, and Chaises, at sundry times, for persons on City business, - - - -		68 19	
Drains...For expense of making Drains in sundry Streets, -		896 40	
Surveying, &c....Lands & Streets,	184 13		
Plan for altering east end Faneuil Hall, - - - -	25 00		
		209 13	
Charter and Seal..Silver Case for Charter, - - - -	77 50		
Designing & Drawing Devices, for City Seal, - - -	15 00		
City Seal, - - - -	29 00		
		121 50	
Labour, &c....Carting Dirt and cleaning Streets, - -	57 28		
Taking care of House of Industry, - - - -	66 00		
Messenger to Common Council, extra service, - -	33 50		
Messenger to Firewards, -	18 00		
Assisting the Clerk of the Market, - - - -	10 00		
Keeping Trunk in Bank, -	5 00		
Auctioneer, leasing the Mill Pond Land, - - -	11 00		
		200 78	
Sundries...School Medals, - -	6 00		
Recording Deeds, - - -	31 75		
Amounts carried forward,	37 75	6,322 65	$91,716 63

City Expenditures....Continued.

Amounts brought forward,	37 75	6,322 65	91,716 63
Postages, - - - - -	7 00		
Books of Town Laws, - -	11 05		
Printing Reports on the House of Industry, - - -	20 00		
Detecting Lampbreaker, -	10 00		
		85 80	
			6,408 45
Improvements.			
Paid for Land taken in to widen Hanover, Washington, and Orange Streets, and Bowdoin Square, - - - - -		823 19	
Improvements on Mayor and Aldermen's Room, - - - - -		272 56	
Do. on Common Council Room,		174 73	
Do. on Court House, accommodation of Police Court, &c. - -		1,058 17	
Building Wall on Fort Hill, - - -		1,122 77	
Making Northampton Street, on the Neck, per contract, - - - - - -		600 00	
Paid for Ward Signs, - - - - -		497 75	
Building Bridge between Boston and Roxbury, $255 00, one half to the City of Boston, is - - - - - - -		127 50	
Paid for a Safe, for the Treasurer's office,		112 00	
Improvements on Old State House, - -		56 40	
Arch over the Mill Creek, - - -		44 00	
			4,889 07
Schools.			
Amount paid for repairs on the several School Houses, - - - - - -		1,530 00	
Wall to the Fort Hill School, - - -		300 00	
Window Blinds, - - - - - -		49 50	
Pump for the Mason Street School, -		53 52	
Clearing, diging, and boxing Wells, -		133 37	
Stoves and Funnels, - - - - -		207 98	
Rent of a School Room, - - - - -		37 50	
Furniture, and Ink, for Schools, - -		231 48	
Silver Medals, Engraving do., Rewards for Scholars, &c. - - - - - -		188 97	
Paid Rev. J. Prince, for Philosophical Apparatus, for Classical School, - -		1,411 57	
Paid for Wood, for the several Schools, -		711 86	
Salaries of School Masters.			
LATIN SCHOOL ....SCHOOL STREET.			
Benjamin A. Gould, Master, -	2,000 00		
J. Greely Stevenson, Assistant,	1,000 00		
Amounts carried forward,	3,000 00	4,855 75	$103,014 15

City Expenditures....Continued.

Amounts brought forward,	3,000 00	4,855 75	103,014 15
Edward G. Davis, Usher, -	700 00		
George A. Otis, do. -	650 00		
Fred. P. Leverett, do. -	650 00		
Joseph Palmer, do. -	616 67		
		5,616 67	

ENGLISH CLASSICAL SCHOOL....DERNE STREET.

George B. Emerson, Master, -	1,500 00	
Joshua Flint, Usher, -	700 00	
William Adams, do. part of the year, -	441 67	
		2,641 67

ELIOTT SCHOOL....NORTH BENNETT STREET.

Nath'l. Storrs, Reading Master,	1,200 00	
John Tileston, *emeritus* Writing Master—since reduced to $600 per annum,	1,200 00	
Elisha Webb, Writing Master,	1,200 00	
Sam'l. Campbell, Reading Usher,	750 00	
Peter Conant, Writing Usher,	750 00	
John Foster, Jr. Auxiliary to the Eliott School, while the new School House was erecting, at $600 per annum, - -	450 00	
		5,550 00

BOYLSTON SCHOOL....FORT HILL.

John Stickney, Reading Master,	1,200 00	
Eben. E. Finch, Writing do.	1,200 00	
Joseph Bailey, Reading Usher,	750 00	
Benj. Callender, Writing do.	657 28	
		3,807 28

SCHOOL OF MUTUAL INSTRUCTION,

Kept in Boylston School House.

William B. Fowle, Master, - -		1,200 00

ADAMS SCHOOL....MASON STREET.

Benj. D. Emerson, Reading Mast.	1,200 00	
Jona. Snelling, Writing do.	1,200 00	
Andrew C. Davison, Reading Usher,	750 00	
Luther Parker, Writing do.	625 00	
		3,775 00

MAYHEW SCHOOL....HAWKINS STREET.

Hall J. Kelly, Reading Master,	1,200 00	
Benjamin Holt, Writing do.	1,200 00	
Israel Alger, Jr. Reading Usher,	625 00	
James Robinson, Writing do.	750 00	
		3,775 00
Amounts carried forward,		31,221 37 $103,014 15

City Expenditures....Continued.

Amounts brought forward,		31,221 37	103,014 15
FRANKLIN SCHOOL....NASSAU STREET.			
Thomas Payson, Reading Master,	1,200 00		
Rufus Webb, Writing do.	1,200 00		
Augustus Pierce, Reading Usher,	737 50		
George Fracker, Writing do.	750 00		
		3,887 50	
DERNE STREET SCHOOL.			
Warren Pierce, Reading Master, salary one quarter,	300 00		
Wm. Farmer, Reading Master, to supply vacancy one month, - - -	67 78		
Abraham Andrews, Reading Master, successor, 8 months,	866 67		
J. H. Belcher, Writing Master,	1,200 00		
Samuel T. Adams, Reading Usher,	625 00		
Barnabas Whitney, Writing do.	625 00		
		3,684 45	
SCHOOL AT SOUTH BOSTON.			
Zeph. Woods, Master, for nine months, - - - -	550 00		
Caleb Stutson do. for 3 months,	140 00		
Lemuel Capen, present Master, at $800 per annum, -	180 00		
		870 00	
AFRICAN SCHOOL....BELKNAP STREET.			
John B. Ruswum, (colored) Master,	225 00		
Sally Parkman, Instructress, -	180 00		
		405 00	
Assistant Master in one of the Schools, a short time, -	- - -	42 78	
		40,111 10	
PRIMARY SCHOOLS.			
The Primary Schools are taught by females, who are allowed $240 each, per annum, as full compensation for salary, rent and fuel, *(a)*		8,500 00	
(b) Total cost to the city, for the support of its schools the past year, - - -			48,611 10
Actual expences in the Mayor and Aldermen's department, for the past year, *(c)* - - -			$151,625 25

NOTES TO THE PRECEDING PAGE.

(a) $240 per annum only, is allowed the Instructresses, but an addition of $10 to each school is allowed to the Committee of Superintendence, to purchase Books and Rewards, and for printing Blanks, &c. At the beginning of the year, there were actually thirty eight Schools, and at the close of it there were forty two; two of which are for colored children. The precise sum expended on the Primary Schools, the past year, was $9,028 15; the difference between this sum, and the $8,500 appropriated by the city, was paid from an accumulating fund, derived from former appropriations, somewhat exceeding the actual expenditures.

(b) A reduction has been made, for the ensuing year, in the salaries of the Ushers to the Schools, by which a saving of $1,900 will be made; young men being chiefly employed in that office. while they can be pursuing their professional studies.

(c) The amounts of the detailed statements of expenses, for the past year, in the several departments of the Mayor and Aldermen, Overseers of the Poor, and Commissioners of Health, do not agree with the amounts charged in the City Treasurer's account, as having been paid on their drafts. The reason of this disagreement is, that the present Treasurer did not enter upon the duties of his office until a part of the financial year had expired; and some portion of the annual expenditures were included in the accounts of his predecessor.

Receipts and Expenditures of the Commissioners of Health, for the last year, as reported by their Treasurer.

QUARANTINE ACCOUNT.

To Cash, paid Physician's Salary,	1,000 00	1822.	By Cash, received from the State Treasurer,		507
" " " Island Keeper's Salary,	350 00	May 31,	" " " Quarantine Fees,	147 25	
" " " Wages and Board of Boatmen,	513 75	June 30,	" " " " "	309 25	
" " " Repairs and Supplies on the Island,	636 18	July 31,	" " " " "	348 00	
" " " Bill for Wood,	50 00	Aug. 31,	" " " " "	445 50	
" " " Bill for Medicine,	12 97	Sept. 30,	" " " " "	592 25	
" " " Bill for Canoe,	51 00	Oct. 31,	" " " " "	304 50	
" " " Expenses Visiting the Island on Quarantine Account,	162 24	Nov. 30,	" " " " "	38 25	
" " " Return Fees, on sundry vessels,	65 00	Dec. 31,	" " " " "	24 00	
		1823. Jan	" " " " "	1 00	
					2,210
			By Balance, carried to General Account,		123 00
	$2,841 14				$2,841 14

BURIAL GROUND ACCOUNT.

To Cash, paid sundry Bills, for repairs on the several Burying Grounds, repairs of Cars, &c.	541 42	By amount received of Samuel H. Hewes, for use of Cars,	311 75
To Cash, paid Bills for burial of the dead,	17 55	By balance carried to General Account,	247 22
	558 97		$558 97

Receipts and Expenditures of the Commissioners of Health....Continued.

GENERAL ACCOUNT.

To balance of Quarantine Account, - - - - -		123 84
" " of Burial Ground Account, - - - - -		247 22
" Cash, paid Secretary, his salary, - - - - -	750 00	
" " " Messenger, his salary, - - - - -	420 00	
" " " Solicitor's Fees, - - - - - -	46 25	
" " " for sweeping Streets, carting dirt out of the City, Nuisances, &c. - - - - -	806 21	
" " " Williams & Hawes, Scavengers, contract,	2,400 00	
" " " board of T. G. in jail, - - - - -	6 43	
" " " Printing and Stationary, - - - - -	150 08	
" " " office expenses, fuel, & incidental charges,	127 28	
" " " expenses visiting Island, accompanied by City Authorities, - - - - - -	243 85	
" Counterfeit Money, $5—Loss on Bangor Money, $1 50,	6 50	
		4,956 60
" balance of Cash on hand, carried to new account, -		445 49
		5,773 15

Health Commissioners' Office, May 5th, 1823....The Committee appointed to examine the Treasurer's accounts for the year past, have attended to that duty, and find them correctly stated and properly vouched, and there is, in his hands, a balance of four hundred forty five dollars, forty nine cents.

JOHN COTTON,
BENJAMIN STEVENS,
JOHN THOMPSON,
REUBEN RICHARDS, JUN. } Committee.

By Cash received from Joel Thayer, former Treasurer, balance of his account, - - - - - - - - - -		715 65
By Drafts on the City Treasurer, - - - - - - - -		5,000 00
By Cash received of the Solicitor, for fines, - - - -	11 00	
" " " of Dr. Welsh, - - - - - - -	6 00	
" " " of Samuel H. Howes, - - - - -	40 50	
		57 50
		5,773 15

Boston, May 4, 1823....Errors Excepted,

GEORGE DARRACOTT, Treasurer.

SUMMARY.

Amount paid out on the Quarantine Account, - -	2,841 14	
Cash received from State Treasurer, and for Quarantine fees,	2,717 30	
		123 84
Amount paid out on Burial Ground Account, - -	558 97	
Cash received for use of Cars, - - - - - - -	311 75	
		247 22
Amount paid out on the General Account, - - - - -	4,956 60	
Sundry small receipts, credited in General Account, -	57 50	
		4,899 10
Actual Expense of the Health Department, for the year ending May 4, 1823, - - - - - - - - - -		$5,270 16

Support of the Poor.

Accounts of the Overseers of the Poor of the City of Boston, for the year commencing May 1st, 1822, and ending April 30th, 1823.

EXPENDITURES FOR THE USE OF THE ALMS HOUSE.

PROVISIONS.

401 lbs. Butter,	59 24	
Bread,	26 90	
124 bushels Beans,	124 55	
28 lbs. Coffee,	7 28	
82 bbls. and 350 lbs Flour,	570 30	
20 live Hogs, (young ones.)	112 55	
6674 gallons Milk,	1,132 52	
133.850 lbs. Meal, 186 bsh. do.	2,393 68	
75 lbs. Oatmeal,	4 50	
544 bushels Potatoes,	161 85	
14.456 lbs. Rice,	409 50	
3 lbs. Pimento,	75	
5c 0 12 Sugar,	50 73	
25 bushels Turnips,	4 17	
104 quarts Yeast,	8 66	
67,678 lbs. Beef,	1816 97	
110½ lbs. Suet,	13 05	
12 barrels Cider,	17 00	
36 lbs. Chocolate,	7 32	
10 doz. Cabbages,	3 33	
56 quintals Fish,	89 00	
Hops,	4 40	
1492 gallons Molasses,	544 87	
90 bushels Malt,	85 20	
43½ do. Onions,	12 43	
26 lbs. Pepper,	6 61	
2 casks Raisins,	15 00	
25 bags and 10 bsh. Salt,	75 05	
838 lbs. Tea,	283 57	
1 bushel Whortleberries,	1 17	
		8,042 25

HOSPITAL DEPARTMENT.

28 gallons Brandy,	39 05	
32 do. Rum,	11 64	
185 do. Gin,	62 20	
437 do. Wine,	442 42	
4 lbs Cassia,	1 59	
236 doz. Eggs,	29 21	
5 bushels Flaxseed,	18 25	
19 lbs. Honey,	2 58	
5 bottles Porter,	1 25	
Arrow Root and Herbs,	18 97	
		627 16

FUEL AND LIGHTS.

369 cords Wood,	1474 43	
169 gallons Oil,	88 50	
201 lbs. Candles,	26 48	
		1,589 41

CLOTHING.

24 pieces Baize,	320 47	
67 yards Bed Ticking,	22 50	
2150 do. Cotton Shirting and Sheeting,	332 22	
1735 yards Woolens,	572 20	
909 pairs Shoes,	534 37	
123 lbs. Flax,	17 22	
Knitting Cotton,	3 08	
111 pairs Blankets,	172 78	
6242 yards Tow Cloth,	386 76	
324 pairs Socks,	78 50	
170 lbs. Wool,	104 20	
249 lbs. Sole Leather,	56 78	
		3,101 08

MISCELLANEOUS ARTICLES.

76 c. 1 qr. Hay,	93 87	
170 c. 2 qr. Straw,	83 96	
6 doz. Pails,	15 00	
127 lbs. Pot Ash,	12 70	
118 lbs. Tobacco,	23 70	
Ladders,	60 82	
Carpeting,	30 90	
Cooking Stove & Funnel,	73 75	
5 Baskets,	3 33	
22 doz. Brooms,	22 88	
1175 bushels Sand,	38 00	
Wool Cards, &c.	23 76	
Amounts carried forward,	432 67	$13,359 90

Amounts brought forward,	482 67	13,359 90
Bees Wax, &c. &c.	6 75	
Junk, (a)	1206 66	
Trucking,	17 90	
	1713 98	
(a) Deduct Junk, it being stock on hand,	1206 66	
		507 32

REPAIRS.

Repairing Pumps,	10 00	
2 new Pumps,	60 00	
Lead for Cistern and House,	73 28	
Lumber,	491 74	
Masons' bill, including a Cistern,	290 48	
Nails,	17 62	
Carpenters' bill,	50 75	
Slaters' do. for roof of the Chapel,	408 18	
Laborers,	11 00	
Blacksmiths' bill,	107 45	
Paints and Oil,	42 22	
Lime and Sand,	32 51	
Coppersmith's bill,	4 00	
Repairing the Hearse.	58 64	
		1,657 87

FURNITURE, STATIONARY, &c.

Hard Ware,	250 86	
Tin do.	93 02	
Earthen do.	155 07	
Chairs,	6 83	
Books, paper, quills, and advertising,	98 95	
Postage,	13 36	
		618 09

SALARIES AND WAGES.

James Phillips, Master, and his wife, mistress, of the house, 1 year,	1,000 00	
Assistant and his wife,	333 33	
Physician and Surgeon including Medicines,	400 00	
Clerk	420 00	
Chaplain,	216 00	
Choristers,	56 00	
Board and wages of the Superintendent of the Kitchen,	154 00	
Assistants, Nurses, &c.	249 50	
		2,828 83
		18,972 01
Deduct Stock on hand, viz—10 tons Oakum, at $140,	1400 00	
Wood, Molasses, Pork, Hogs, Shoes, Clothes, &c.	713 43	
		2,113 43
For the support of the Alms House,		16,858 58

Expenditures out of the Alms House, viz.:

For allowance by the Overseers of the Poor, to sundry families and persons, whose situation and circumstances were such as to render them fit subjects for out-door assistance, and whose names are on the Quarterly

Amount carried forward, $16,853 58

Support of the Poor....Continued.

Amount brought forward,			16,858 58
Drafts paid by the City Treasurer, - - - - -		6973 39	
For accounts of other towns for assistance to our paupers falling sick and in want. till they could be removed, - - - - - -		663 57	
Grants occasionally made by the Board, in cases of exigency, - - - - -		497 95	
Disbursements by the Overseers in their several wards, including Wood, viz.:			
Ward No. 1, - - - -	338 35		
2, - - - -	285 78		
3, - - - -	555 10		
4, - - - -	45 84		
5, - - - -	297 00		
6, - - - -	150 70		
7, - - - -	72 90		
8, - - - -	148 00		
9, - - - -	145 52		
10, - - - -	468 23		
11, - - - -	190 12		
12, - - - -	511 24		
		3208 78	
Sexton for burying 169 persons from the different Wards, - - - - - - -		354 00	
Do. for do. 148 do. from the Alms House, - - -		307 00	
Constables for committing Vagabonds, - - - - - -		152 92	
Attorney s fees at Portland.		148 62	
James T. Austin, Esquire, Counsel, - - - - - - -		10 00	
Peter O. Thacher's ac'ts.		181 60	
			$12,497 83
Amount carried forward,			$29,356 41

Amount brought forward, being the amount paid for the support of the Poor, *in and out of* the Alms House, - - - -				29,356 41
From the above are to be deducted, the following sums, viz.:				
Amount charged to the State, for the board of foreign paupers, which the City Treasurer has received of the State Treasurer, - - - - -	5255 67			
	5177 75			
			10,433 42	
Amount received for board of Paupers, belonging to other towns, - - - -			1,830 36	
Amount received for Rent			474 00	
Amount received for sales of Oakum, Ashes, Grease, &c. - - - - - - - - -			3,477 30	
Amount received from the Treasurer of the Corporations of which the Overseers are Trustees, being the balance of interest on certain of their funds, according to the appropriations of the donors, - - - - - - - -			574 08	
				16,789 16
Net cost to the City, for the support of its Poor, the past year, - - - - - -				$12,567 25

NOTE.

The Annual Expenditures *for the Alms House,* vary but little, from year to year. The expenditures, *out of the House,* vary according to the principles and feelings of the several Overseers, who act independently, in their several Wards.

RETURN

Of the Subjects in the Alms House, from May 1, 1822, *to April* 1, 1823;

White and Colored Persons; divided between State and City, as below.

	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April.
State Paupers, -	196	170	196	169	177	164	196	229	310	381	378	328
City do. including those belonging to other towns,	180	185	180	185	185	169	186	213	220	228	233	233
	376	355	376	354	362	333	385	442	530	609	611	561
Sick included in the above, - -	53	40	43	49	34	36	55	49	46	48	59	57

Particulars of County Expenditures.

BILLS APPROVED BY THE BOARD OF ACCOUNTS.

Watchmen at Prison, - - - - - - -	645 00
Scavenger at do. - - - - - - -	180 00
Medical Advice and Medicine, - - - -	212 22
Printing Blanks, and Stationary for Courts & Jailor,	403 13
Messenger to Courts, - - - - - - -	70 39
Repairs on Court Rooms, &c. - - - -	33 34
Pursuing Prisoners, - - - - - - -	35 18
Clothing for Prisoners, Bedding, Fuel, &c. (*a*) -	1,192 54
Irons for Prisoners, - - - - - - -	44 75
Expense of Gallows, &c. - - - - -	43 49
	2,860 04
(*a*) A mistake was made by the Committee of Accounts in authorizing the payment of a bill to Mr. Badlam, which was rectified and the money returned, after the accounts were balanced. It will appear to the credit of the County in the report of the next year, - - - - - - -	100 00
Total amount, as charged in County Treasurer's Account, - - - - - - - - - -	2,960 04

Amounts Paid to Justices, Sheriffs, &c.

Justices, under the old government, - - -	1,429 56
Constables attending all the Courts, - - -	3,694 90
Criers of the Courts, - - - - - - -	290 92
Deputy Sheriff, for attending Courts, - - -	56 25
Clerks of Courts, - - - - - - -	1,228 76
Sheriff, attending Courts, - - - - - -	475 00
County Attorney, - - - - - - -	178 40
Board of Accounts, - - - - - - -	366 00
Dieting Prisoners in Gaol, and Turnkeys, - -	4,338 09
Total amount, as charged in County Treasurer's Account, - - - - - - - - - -	$12,057 88

The Board of Accounts for the County of Suffolk, consists of the Judge of Probate, Judge of the Municipal Court, and the Justices of the Police Court.

Paid by Drafts from the Mayor and Aldermen, from May 1st, 1822, to April 30th, 1823.

Benjamin Whitman, Esq. Justice of Police Court, 3 quarters' salary, - - - -	1125 00	
William Simmons, Esq. Justice of Police Court, 3 quarters' salary, - - - -	1125 00	
Amount carried forward,	$2,250 00	

County Expenditures....Continued.

Amount brought forward,	2,250 00	
Henry Orne, Esq. Justice of Police Court, 3 quarters' salary, - - - - -	1,125 00	
Thomas Power, Esq. Clerk of Police Court, 3 quarters' salary, - - - - -	1,125 00	
William Knapp, Assistant Clerk of Police Court, 3 quarters' salary, - - -	450 00	
N. B.—These salaries commenced June 10th; therefore there was but 3 quarters' salary paid within the Municipal year.		
James T. Austin, Esq., County Attorney, 1 year, - - - - - - -	1,025 33	
Daniel Merrill, Keeper Court House and Offices, 1 year, - - - - - -	484 65	
John Dunn, Keeper City Court House, -	63 67	
		6,523 65
For Materials and Work, for sundry fixtures and repairs on the several Court Houses, - - - - - - -	1,974 07	
Furniture for the City Court House, -	617 33	
For Materials and Work, in repairs on Gaol, - - - - - - - -	322 02	
Books and Stationary, - - - -	273 85	
Coal, Wood, Candles, Oil, &c., for Court House and Gaol, - - - - -	509 99	
Recording Deeds, Searching Records, &c.	44 50	
Seal for the Court of Common Pleas, -	4 00	
Removing Papers, &c., of Municipal Court,	23 88	
Paid for Advertising, and Reward for apprehending Howard Trask, - - -	54 25	
Inquisition on dead bodies, including Coroners, Constables, Jurors, and Witnesses,	243 44	
		4,067 33
		$10,590 98

Summary of City & County Expences,

FOR THE PAST YEAR.

City Expenses.

Watch, - - - - - -	8,157 52
Lamps, - - - - - -	9,347 52
Constables, - - - - - -	742 00
Engines and Pumps, - - - -	2,766 02
Printing and Stationary, - - -	1,683 47
Bells and Clocks, - - - -	523 00
Mall and Common, - - - -	591 62
Amount carried forward,	$23,811 15

Summary of Expences....Continued.

Amount brought forward,		23,811 15	
New School Houses, (*see page* 18,)		25,014 94	
Repairs on School Houses, and sundry other expenses, relating to Schools, (*see page* 21,)	4,855 75		
Salaries to School Masters, -	35,255 35		
Primary Schools, - - -	8,500 00		
		48,611 10	
House of Industry - - - -		5,371 01	
Support of the Poor, (*see page* 28,) -		12,567 25	
Expenses of the Health Department, (*see page* 26,) - - -		5,270 16	
Streets, - - - - - -		23,090 90	
Salaries to City Officers, (*see page* 18,) - - - -	12,825 00		
City and County Treasurers' salary, and expenses of his office, (*see page* 8,) - -	3,057 04		
		15,882 04	
Improvements, (*see page* 21,) -	4,889 07		
Repairs of the Market, -	141 07		
Improvements and Repairs of Neck Lands, - - -	1,312 56		
		6,342 70	
Miscellaneous Expenditures, (*see page* 19,)		6,408 45	
			172,369 70
County Expenses.			
Prison, (*see page* 29,) - - - -		2,960 04	
Justices, Sheriffs, Constables, &c. (*see page* 29,) - -		12,057 88	
Justices and Clerks of Police Court, County Attorney, and Keepers, (*see page* 30,)		6,523 65	
Repairs on Court Houses and Gaol, Furniture, Fuel, Stationary, &c. (*see page* 30,)		4,067 33	
			25,608 90
Amount expended for City and County,			$197,978 60

Real and Personal Property
OF THE CITY AND COUNTY.

Real Estate.

Township No. 5, in the 9th Range, County of Penobscot.
The Common.
Elliot School House, in North Bennet Street.
Mayhew do. Hawkins Street.
Latin do. School do.

Adams School House, Mason Street.
Franklin do. Nassau do.
Hancock do. Middle do.
Classical do. Derne do.
Boylston do. Fort Hill.
New School House, building at South Boston.
Alms House and Land.
Alms House Wharf.
House of Industry, at South Boston, and 56 acres of Land.
New Court House and Gaols, Leverett Street.
County Court House and Land, in School Street.
Old Court House, old Gaol, &c., in Court Street.
Fort Hill.
Four Burying Places in the City.
One do. on the Neck.
One do. at South Boston.
A Lot of Land at the head of the Rope Walks, occupied by the State for the Laboratory.
A Lot of Land on each side the Street leading from Orange Street to South Boston Bridge.
A Lot of Land on Atkinson Street.
A small wedge of Land on Front and Beach Streets.
Land in Derne Street.
560 feet of Land in Essex Street.
Land on which the Engine Houses stand in Milk, Mason, and School Streets and Dock Square.
House and Land on Mill Pond, for Fire Hook & Ladder Company.
Watch House, and Land on which it stands, in Orange Street.
Right in the Town Dock.
Deer Island. (*a*)
44,951 square feet of Land on the Mill Pond, a part of which is leased.
A Lot of Land on Prince Street, leased for $6 per annum.
Marsh on each side the Neck.
Two Malls on the Neck.
Hay Scales, and two City Pounds.
A House in Union Street.
A Fish Stall, at the North part of the City.
Flats at the bottom of the Common. (*b*)
Faneuil Hall, Cellars and Stalls.
Vegetable and Fish Stalls.
Old Town House and Cellars.

(*a*) Leased to Wm. Tewkesbury, who has not paid any rent the last year, as he states that he has an unliquidated demand on the City. He is indebted to the City, for amount of his Note for rent, - - - - - 390 92
And rent the last year, - - - - - - - 200 00

$590 92

The rent of the Island is considered low, and no debt to Mr. T. is recognized by the City.

(*b*) The last year's rent of the Rope Walk Lands, at the bottom of the Common, has not been paid, as the lessees say they have a claim on the City.

Personal Property.

7 cases of Cartridges with Balls, (22,000.)
16 stands of Arms, with Accoutrements complete.
15 Engines, with Ladders, &c.
1 Carriage, with fixtures, for Firemen.
1073 Lamps.
2 moveable Pumps.
Market Scales, Weights, &c.

Oakum, &c, on hand, *(see page 27)*	1,206 66 2,113 43	$3,320 09

Bonds and Notes belonging to the City, May 31, 1823.

J. H's. Bond and Mortgage, dated June 29, 1821, payable in 20 years and Interest. Interest paid to June 29, 1822, - -		203 85
R. L's. Bond and Mortgage, dated June 29, 1821, payable in 20 years and Interest. Interest paid to June 29, 1822, - -		1,185 30
J. H's. Note, dated July 25, 1820, for -	40 00	
Endorsed thereon, - -	32 00	
		8 00
J. S's. Note, dated May 6, 1820, on demand and interest, - - - - - -		125 00
I. R. Jr's. Note, dated May 5, 1817, on demand and interest, - - - -		46 20
W. T's. Note, dated May 12, 1821, on demand and interest, - - - -		390 92
J. H's. Note, dated August 6, 1811. Interest paid to June 20, 1816, - -		930 00
J. T. Jr's. Note, dated June 1, 1818, payable in 5 years. Interest paid to June 1, 1822, - - - - - - -		378 00
		$3,267 17

Of the above, the amount estimated good, is	3,000 00	
" doubtful,	96 07	
" bad,	171 20	
	$3,267 27	

Belonging to the County.

F. T's. Note, dated August 1, 1820, payable to W. T. in 3 years, with interest,	$1,050 97

Estimate of the Value of the Franklin Fund, June 10*th*, 1823.

Amount of two Notes of the City Treasurer to the Trustees, bearing interest at 5 per cent.	7,000 00
Amount carried forward,	$7,000 00

Amount brought forward,	7,000 00
Interest due on do. - - - - -	204 00
Estimated amount of 56 Bonds, - - -	5,866 22
Balance in the hands of the Treasurer, - -	151 83
	$13,222 05

Errors Excepted,

WM. MINOT, *Treasurer.*

The above fund arises from a Donation of the late Dr. Franklin. It is under the management of Trustees, who are the Mayor and Aldermen, and the Ministers of the oldest Congregational, Presbyterian and Episcopalian Churches in Boston; and who loan the same, under the direction of the donor's will, to young married mechanics, under twenty-five years of age, who have faithfully served an apprenticeship in said town, are of good moral character, and are able to give two sufficient sureties for the sums loaned. The sum loaned to any one applicant, is not to exceed $266, and is to be repaid in annual instalments of 10 per cent., with interest at 5 per cent.

Donation of Mrs. Joanna Brooker and others, to the Selectmen of the Town of Boston, for the time being; the Interest of which is to be disposed of for the relief of poor Widows and sick people, at their discretion.

United States 6 per cent. Stock, - - - -	300 00
Jedediah Leathe's Bond and Mortgage, - - -	272 17
William Taylor's do. do. - - -	666 66
John Redman's do. do. - - -	1,231 22
Benjamin Darling and Samuel Bradford's do. do. -	1,300 00
Thomas Cartwright's do. do. - - - - -	200 00
	$3,970 05

The Interest on the above has been paid in equal proportions to the Aldermen, and by them distributed, agreeably to the wills of the donors.

Donation of Abiel Smith, Esq. to the Selectmen of the Town of Boston, for the time being, the Income of which is to be appropriated to the support of a School for the instruction of People of Colour, in said town, in reading, writing, and arithmetic.

20 Shares in Newburyport Turnpike Road.
20 do. in 2d New Hampshire Turnpike Road.
5 do. in the Rhode Island Bridge Company.
1 Share in the Boston Theatre.
1 Share in the Boston Bath House.
4000 Dollars U. S. 3 per cent. Stock.
200 do. U. S. 6 per cent. Stock.
4 Shares in the Suffolk Bank.

NOTE.

The following extract from the Report of the Committee of Finance, Peter C. Brooks, Esq. Chairman, dated July, 1822, will explain the amount of "*Notes due from the City and County,*" as appears in the statement of Debts and Credits, *(page* 11.*)*

"*The cost of the New Prisons and Court House*, in Leverett Street, is another subject which has received the notice of your Committee. These edifices are not completed, but from the estimate of the building committee, whose report is submitted, marked D, they will cost, including the land, nearly or quite one hundred and twenty five thousand dollars.

It will be remembered that this was a county undertaking, but as Boston is now a county by itself, it becomes the sole concern of the city. The County Treasurer was authorized, last year, to borrow money to carry on this work, and did actually borrow $71,185, at an interest of 5 per cent., excepting $10,000, at 5½ per cent., payable at different periods; the longest being four years. As it would be too heavy a tax on the citizens, to pay off this sum in any one year, your Committee think proper to recommend its being done by instalments; and, trusting that the plan will meet the approbation of the City Council, have made their estimates in conformity. There has been paid from the treasury, towards building the prisons, about the sum of $92,000; and of course the further sum of $33,000 will be wanted to complete the work. The Committee of Finance propose that the sum borrowed be increased, so as to make the whole amount of the loan $100,000, and that it be paid off by instalments of at least $10,000 a year of the principal, till the whole is extinguished; the first instalment to be provided for in the next year's tax, and paid on or before the first day of January following. The Committee have been induced the more readily to recommend this measure, though a novel one in Boston, from reflecting that this is the only debt the city owes; that $100,000 is but a small tax on future years, in view of the additions and improvements made in the city within a short period—such as new edifices for courts of justice, for public schools, and for the accommodation of the poor, and in widening and increasing the streets; and considering also, that after this year, no other expensive buildings will probably soon be needed for any public purpose."

NOTE.

The name of *George Odiorne*, one of the Committee on the part of the Board of Aldermen, and the name of *Thaddeus Page*, one of the Committee on the part of the Common Council, were accidentally omitted in the signatures to the Report, page 5.

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TWELFTH

ANNUAL REPORT

OF THE

Receipts & Expenditures,

OF THE

CITY OF BOSTON,

AND

COUNTY OF SUFFOLK.

JUNE 1, 1824.

City of Boston.

IN COMMON COUNCIL, JUNE 8, 1824.

ORDERED, That Messrs. Savage, E. Williams, Thaddeus Page, Davis, Coolidge, Goddard, and Barry, with such as the Board of Aldermen may join, be a Committee to prepare a Report of the Receipts and Expenditures of the City of Boston, and the County of Suffolk, for the past municipal year, together with a particular statement of all city property:—Also, to make an estimate in detail, and report the sum necessary to be raised by a tax on the Inhabitants of the City, to defray the expenses of the current year.

Sent up for concurrence.

FRANCIS J. OLIVER, *President.*

IN THE BOARD OF ALDERMEN, JUNE 10, 1824.

Read and concurred, and the Mayor, Aldermen Child, Dorr and Eddy, are joined.

JOSIAH QUINCY *Mayor.*

CITY OF BOSTON.

THE joint Committee of the City Council, appointed to prepare a Report concerning the Receipts and Expenditures of the City of Boston, and County of Suffolk, for the past municipal year: and to make an estimate in detail, and to report the sum necessary to be raised as a tax to defray the expenses of the current year:—Respectfully

REPORT.

That the whole amount received by the Treasurer between the 2d day of June, 1823, and the 1st of June, 1824, was the sum of

	$476,547 03
Of which sum he received on account of the City - -	456,966 07
And on account of the County - - - - - - - - - - -	19,580 96
That there has been disbursed by him, during that period,	
on account of the City - - - - - - - - - - -	394,245 09
and on account of the County - - - - - - -	65,833 70
From which it results that there was on the 1st of June,	
1824, in the Treasury of the City, the sum of - -	16,468 24
And a sum due from the County of - - - - - -	46,252 74

All which will appear from the accounts and statements annexed to this report, and enumerated in the subjoined Index, from No. 1, to 12, inclusive.

In considering the expenditures of the past year, your Committee find that very considerable expenses have been incurred for objects of expenditure, in a degree new in this City.

Such are those, for the Common Sewers, towards which have been advanced - - - - - - - -	$10,400
Towards public Wells and Pumps - - - - - - -	3,100
Towards cleaning and sweeping the streets - - - -	5,600
Towards carrying away the house dirt - - - - - - -	850
	19,950

Very considerable increased expenditures have also been made on common objects of expenditures.

Such for instance, as that of paving and repairing streets, on which has been expended - - - -	28,000
On the Mall, Common and Fort-Hill, on which have been expended - - - - - - - - - - - - - -	4,500
On widening streets - - - - - - - - - - - - -	15,000
New School Houses - - - - - - - - - - - - -	22,000
On Land purchased at South Boston - - - - - - -	1,000
House of Correction and House of Industry - - - -	24,500
Amount carried forward,	114,950

Amount brought forward,	114,950
Besides which a new house has been built at Deer Island, which cost - - - - - - - - - - - - - -	3,500
A Ward House in No. 3, which cost - - - - - - -	1,500
	119,950
New Engines and Clocks - - - - - - - - - - - -	2,500
And a large addition made in the Hall and Furniture of the Common Council, at an expense of - -	1,000
	$123,450

The nature and necessity of these expenditures, so far as your Committee deem it necessary to add any thing by way of remark and explanation, will be found in the notes, connected with the documents annexed to this report.

The permanent addition to the property of the City, made in the course of the year by these expenditures, cannot be estimated at less than $70,000.

By comparing the amount of notes paid, and the amount of notes given for monies borrowed during the past year, the excess of the sum borrowed is - - - - - - - - - - - - - - - - - - - $121,860 00

And the ordinary receipts of the City from all sources, except that of loans, has amounted to - - - 230,606 07

Making a gross receipt from all sources - - - - $352,466 07

It is to be observed that during the past year, while considerable payments have been made on account of the debts of former years, there has been comparatively few, if any receipts from extraordinary sources.

The Lands of the City have been kept unsold, and all its real property retained. And, although repeated attempts have been made to purchase, and offers made for the Old State House, the lands in the vicinity of the Old Court House, and the Alms House, and for other lands of the City, yet the policy of the City Council has preferred the incurring of a present debt, either to selling those lands at all, or to selling them at a price such as was offered for them.

The Lands of the City, both on the Neck and at the bottom of the Common, as well as the property above alluded to, are daily rising in value, and form an ample fund for the disbursement of the present debt of the City.

The arrangements which are now making will probably bring those resources into operation to reduce the present debt, and to prevent its farther accumulation; unless it be for objects, such as the Faneuil Hall Market, and the Ropewalk lands, and the like, which contain within themselves the means of indemnification and remuneration for monies borrowed and expenditures incurred.

With respect to the remaining duty, with which your Committee were charged, to make an estimate in detail of the probable expenditures, and report the sum necessary to be raised by a tax to defray the expenses of the current year, they have the honor respectfully to present the document No. 12, which contains the required estimate, amounting to the sum of - - - - - - - - - - - - - - - - - - - $307,926 50

To meet these expenditures the various ways and means to be deriv-

ed from the regular and permanent rents, incomes and receipts of the City and County are exhibited in the account No. 12, amounting to

	$107,926 50
Leaving a balance to be provided for, of - - - -	200,000 00
	$307,926 50

It became a question with the Committee, whether the whole of this sum should be raised by way of tax, or whether a portion should be thrown on the resources of future years.

It appeared by the experience of the past year, that the sum then raised was far inferior to the increased and daily increasing exigencies of a city like ours, augmenting with great rapidity in its population and resources.

It appeared also, by recurring to the assessors' books, that the proportion assessed upon the taxable property during the past years, was

In 1815	on	$100	90	cents.
" 1816	"	do.	80	"
" 1817	"	do.	80	"
" 1818	"	do.	82	"
" 1819	"	do.	80	"
" 1820	"	do.	80	"
" 1821	"	do.	79	"
" 1822	"	do.	73	"
" 1823	"	do.	70	"

Presenting the singular fact of a City increasing in wealth and population, yet gradually, at the same time increasing its debt, and decreasing the ratio of its taxes, in proportion to its augmented wealth and resources. A fact, which need only be stated, to be regretted. Although it may be wise and proper that debts should be incurred for permanent improvements, deeply connected with the prosperity and greatness of a City; yet expenditures incurred chiefly for purposes of general economy, comfort and convenience, of a common and constantly recurring character, should as far as possible be met by resources, possessed or raised within the year; and this rule, in the opinion of your Committee, ought particularly to be observed in all times of prosperity, such as the City of Boston now enjoys.

Your Committee therefore recommend that the deficit should be provided for by a Tax of Two Hundred Thousand Dollars, an amount although apparently large, yet in comparison with the amount of taxable property and population on which it is to be assessed, will it is apprehended, little exceed and probably fall short of the proportion of the assessment made in the year 1821.

Signed by order of the Committee.

JOSIAH QUINCY, *Chairman.*

In the Board of Aldermen, July 15th, 1824.....Read and accepted.

Sent down for concurrence.

JOSIAH QUINCY, *Mayor.*

In Common Council, July 19th, 1824.....Read and concurred.

FRANCIS J. OLIVER, *President.*

[No. 1.]

AMOUNT OF TAXES

ASSESSED FOR THE YEAR 1823.

Commonwealth Tax		26,606 50
City and County Tax		145,817 10
		$172,423 60
Amount received on Account of said Taxes,	164,395 35	
Amount of Abatements	2,170 00	
Amount Uncollected	5,858 25	
		$172,423 60

By Amount received on Account of uncollected Taxes, of preceding Years, as follows, viz.

1813	2 58
1814	1 50
1815	9 60
1816	10 10
1817	18 75
1818	9 96
1819	34 98
1820	124 25
1821	375 40
1822	4,904 80
	5,491 92
Amount received for 1823	164,395 35
Total Amount received	$169,887 27

[No. 2.]

Dr. THE CITY OF BOSTON, IN ACCOUNT CURRENT WITH

1823.		
	To Cash paid Directors of House of Industry, per orders of the City Council - - -	24,500 00
	To do. paid drafts of Mayor and Aldermen -	198,866 19
	To do. paid drafts of Overseers of the Poor -	25,610 60
	To do. paid drafts of Commissioners of Health	6,075 00
	To do. paid Commonwealth Tax for 1822 -	26,550 50
	To do. paid Interest on sundry notes -	6,522 40
	To do. paid sundry Notes - - - -	104,500 00
	To do. paid Commission for selling Loan of $50,000, per order of the Committee of Finance - - - - - - - -	69 50
	To do. paid for exchanging $98,556 Current Bills into Boston Money - - - -	499 12
	To do. paid for sundries for Office - -	46 00
	To do. paid Deputy Collectors for services -	377 20
	To do. paid for printing Blanks - -	25 75
	To do. paid for William Tewkesbury's Note of Nov. 8, 1823, on demand with interest -	602 33
		394,245 09
	To Balance due the the City of Boston - -	62,720 98
		$456,966 07

[No. 2.]

WILLIAM MACKAY, TREASURER OF SAID CITY. *Cr.*

1823. June 2d,	By Balance of account settled - - -	16,589 67
	By Cash received for rent of stalls and cellars under Faneuil Hall - - - - - -	4,000 00
	By do. for Offices, &c. in Old State House -	3,937 50
	By do. for Meat, Vegetable and Fish Stalls -	8,010 04
	By do. for rent of Neck lands - - -	583 45
	By do. for rent of Mill Pond lands - -	504 00
	By do. for rent of Fish stall in North street	15 00
	By do. for rent of House in Union street -	48 00
	By do. for rent of Ropewalk lands - -	107 80
	By do. for rent of Deer Island - - -	400 00
	By do. for rent of cellar under Hancock school	48 43
	By do. for proceeds of Hay Scales - -	450 47
	By do. for sundry notes given by me, as Treasurer, from June 5th, 1823, to May 8th, 1824 -	226,360 00
	By do. for Interest on bonds, &c. - -	680 48
	By do. for Taxes from 1813 to 1823 - -	169,887 27
	By do. of Treasurer of Commonwealth, for support of State Paupers, to April 30th, 1823 -	6,616 26
	By do. do. do. to Nov. 30th, 1823 - -	4,423 09
	By do. for receipts to military exempts - -	372 00
	By do. for premium on $180,525 Boston bills	1,362 01
	By do. for Jacob Tidd's Note of June 1, 1818	378 00
	By do. for W. Tewkesbury's do. of May 12, 1821	390 92
	By do. for do. do. of Nov. 8, 1823, in part -	430 16
	By do. of City Clerk, for licenses for Public Exhibitions, Cows, Dogs, &c. - - -	3,247 39
	By do. of sundry persons, for lands sold -	1,412 94
	By do. for old Engine House - - -	20 00
	By do. of B. Pollard, Esq. for Drains -	4,437 00
	By do. from Abuttors on Brattle street - -	1,000 00
	By do. from do. on Walnut street -	400 00
	By do. of S. Codman, Esq. for moiety of Powder seized - - - - - - - -	200 00
	By do. for Fines - - - - -	654 19
		$456,966 07

City of Boston, June 1st, 1824.

Errors Excepted.

W. MACKAY, *Treasurer of the City of Boston.*

[No. 3.]

Dr. THE COUNTY OF SUFFOLK IN ACCOUNT CURRENT WITH WILLIAM MACKAY, TREASURER OF SAID COUNTY. *Cr.*

		1823.		
To Cash paid Interest on sundry Notes - - - -	3,457 69		By cash received for rent of Old Court House - -	740 00
To do. paid sundry persons per Bills approved by Board of Accounts - - - - - - - - - -	5,334 96		By do. for rent of County House - - - - - -	123 75
To do. paid sundry persons per Receipts - - - -	10,925 39		By do. for rent of passage way on County land - -	15 00
To do. paid sundry Notes - - - - - - - - -	18,360 00		By do. of Treasurer of Commonwealth, for balance of account, for costs in criminal cases, &c. to June 1, 1823 - - - - - - - - - - - - -	3,850 32
To do. paid Drafts of the Mayor and Aldermen -	17,113 41		By do. do. do. to Jan. 1, 1824 - - - - - - - -	930 46
To do. paid Coroners, Jurors and Witnesses on Inquests - - - - - - - - - - - - - - -	147 71		By do. of S. Badlam, error in account - - - - -	100 00
To do. paid Jurors at the several Courts - - - -	7,323 77		By do. for Fees received at Justices' Court - - -	2,522 39
To do. paid Witnesses " " - - -	3,070 77		By do. for Costs paid by defendants - - - - -	2,112 90
To do. paid Treasurer of the Law Library, per Excise received from Attornies - - - - - - -	100 00		By do. from persons qualified as Justices of Peace	30 00
			By do. from " " as Attornies - - -	220 00
			By do. for Fines and Costs - - - - - - - - -	2,118 12
			By do. for Jury Verdicts - - - - - - - - - -	497 00
			By do. for Court Fees - - - - - - - - - -	1,798 30
			By do. for Forfeited Recognizances - - - - -	120 00
			By do. for Note due to the county - - - - -	1,050 97
			By do. for Interest on do. - - - - - - - - -	213 95
			By do. on account of Old Iron from Gaol - - -	156 41
			By do. for Licenses to Innholders, &c. - - - -	2,688 84
			By do. for Excise on Registered Deeds - - - -	292 55
				19,580 96
			By balance due from the County - - - - - -	46,252 74
	$65,833 70			$65,833 70

Boston, June 1st, 1824.

Errors Excepted.

W. MACKAY, Treasurer of Suffolk County.

[No. 4.]

Dr. WILLIAM MACKAY, AS TREASURER OF THE CITY OF BOSTON AND COUNTY OF SUFFOLK. *Cr.*

1824. May 31.	To Cash received at sundry times on account of the City of Boston, as credited in account current with the City - - - - - - - - - - - -	456,966 07	1824 May 31.	By Cash disbursed at sundry times for account of the City of Boston, as charged in account current with the City - - - - - - - - - - - -	394,245 09
	To do. for account of the County of Suffolk - -	19,580 96		By do. for account of County of Suffolk - - -	65,833 70
					460,078 79
				By balance due from W. Mackay, being the amount of Cash in the Treasury - - - - - - -	16,468 24
	. . . . .	$476,547 03			$476,547 03

BOSTON, June 1st, 1824.....Errors Excepted.

W. MACKAY, Treasurer of the City of Boston, and County of Suffolk.

CITY OF BOSTON.

IN COMMON COUNCIL, MAY 24, 1824.....ORDERED, That Messrs. Wales, Lodge and Wiley, with such as the Board of Aldermen may join, be a Committee to examine and audit the accounts of the City and County Treasurer, and report on the same to the City Council as soon as may be. Sent up for concurrence.

FRANCIS J. OLIVER, *President.*

IN BOARD OF ALDERMEN, MAY 27, 1824.....Read and concurred, and Aldermen Child and Dorr are joined.

JOSIAH QUINCY, *Mayor.*

BOSTON, JUNE 11, 1824.....The Subscribers, appointed by the City Council, to audit the accounts of the City and County Treasurer for the past year, ending the 31st of May last, have attended to the duty assigned them. After a particular examination of each item, they find the accounts rightly cast, and properly vouched; and it appears that there was on the said day a balance in favor of the city of $62,720 98, and a balance against the county of $46,252 74, leaving a final balance in favor of the city of $16,468 24; of which were deposited in the City Bank to the credit of Wm. Mackay, City Treasurer, $13,179 41, and in the hands of the Treasurer, $3,288 83.

DAVID W. CHILD, JOSEPH H. DORR, } For the Board of Aldermen.
THO. B. WALES, GILES LODGE, THOMAS WILEY, } For the Board of Common Council. } AUDITORS.

IN THE BOARD OF ALDERMEN, JUNE 17, 1824.....Read and accepted. Sent down for concurrence.

JOSIAH QUINCY, *Mayor.*

IN COMMON COUNCIL, JUNE 17, 1824.....Read and concurred.

FRANCIS J. OLIVER, *President.*

[No. 5.]

Dr. STATEMENT OF THE DEBTS AND CREDITS OF THE CITY OF BOSTON AND COUNTY OF SUFFOLK, MAY 31, 1824. *Cr.*

To Commonwealth of Massachusetts, for Tax of 1823	26,606 50	By sundry Notes and Bonds belonging to the City	3,254 61
To Balance due on Mayor and Aldermen's Drafts	339 24	By Commonwealth of Massachusetts, for support of State Paupers	4,914 83
To " " on Overseers of the Poor "	99 25	By do. for balance due the County for Court charges, &c.	4,145 36
To Amount of Notes due from the City and County	207,050 00	By uncollected Taxes, estimated	2,000 00
To unliquidated Accounts, estimated	3,000 00	By Cash in the Treasury	16,468 24
			30,783 04
		By Balance against the City and County	206,311 95
	$237,094 99		$237,094 99

Boston, June 1st, 1824.

Errors Excepted,

W. MACKAY, { Treasurer of the City of Boston, and County of Suffolk.

[No. 6.]

SUMMARY VIEW

Of the Receipts and Expenditures of the City,

From the preceding Account of the Treasurer.

RECEIPTS.		EXPENDITURES.	
Received from the Treasurer, for the preceding year,	16,589 67	Mayor & Aldermen's Drafts	198,866 19
Taxes	169,887 27	Overseer's Drafts . . .	25,610 60
For State Paupers . . .	11,039 35	Health Commissioners .	6,075 00
Rents	17,654 22	House of Industry . . .	24,500 00
Licences	3,247 39	Interest on Notes . . .	6,522 40
Fines	654 19	State Tax	26,550 50
Premium on Boston money,	1,362 01	Notes given for borrowed money	104,500 00
Military Exempts . . .	372 00	Broker	69 50
Money borrowed . . .	226,360 00	Fuel, &c. for Treasurer's Office	46 00
Proceeds of Hay Scales .	450 47	Deputy Collectors . . .	377 20
Interest on Bonds . . .	680 48	Paid for printing Blanks .	25 75
Amount of sundry Notes received	1,199 08	Exchanging current bills for Boston money . . .	499 12
For Lands sold	1,412 94	Paid for Tewkesbury's note	602 83
For old Engine House .	20 00		
For Common Sewers . .	4,437 00		394,245 09
Of Abuttors on Brattle street	1,000 00		
Of do. on Walnut street	400 00	Balance in favor of the city as per Treasurer's acc't.	62,720 98
Moiety of Powder seized .	200 00		
	$456,966 07		$456,966 07

SUMMARY VIEW

Of the Receipts and Expenditures of the County,

From the preceding Account of the Treasurer.

EXPENDITURES.		RECEIPTS.	
Paid sundry persons, per receipts	10,925 39	From State Treasurer, for Court charges . . .	4,780 78
Sundry County Notes .	18,360 00	Forfeited Recognizances .	120 00
Treasurer of law library .	100 00	Fines	2,118 12
Sundry persons' bills, approved by the Board of Accounts	5,334 96	Costs of Court	2,112 90
Jurors,		Rents	878 75
Witnesses,		Licenses to Retailers, &c.	2,688 84
Coroners, &c.	10,542 25	Jury Verdicts	497 00
Mayor & Aldermen's County Drafts	17,113 41	Court Fees	1,798 30
Interest on Notes . . .	3,457 69	Justice's Excise . . .	30 00
		Attornies' Excise . . .	220 00
		Registered Deeds Excise	292 55
		Fees at Justices' Court .	2,522 39
		For Note	1,050 97
		Interest on do.	213 95
		Cash of S. Badlam, error in account	100 00
		Old Iron from Gaol . .	156 41
			19,580 96
		Balance against the county, as per Treasurer's acc't.	46,252 74
. . . . .	$65,833 70		$65,833 70

[No. 7.]
SCHEDULE OF CITY RENTS.

One Year's Rent of Stalls and Cellars in the Market House, to April 1st, 1824, as follows:

Names of Occupants.	*No. of Stall.*	*Amount received.*	
Nehemiah Wyman	1,	208 00	
Solomon Hovey	2,	156 00	
Isaac Adams	3,	156 00	
Walter Welsh	4,	208 00	
John Holden	5,	208 00	
Jacob Sanderson	6,	156 00	
E. & A. Winchester	7,	200 00	
Daniel C. Robinson	8,	164 00	
Thomas Coburn	9,	196 00	
Stephen Winship	10,	148 00	
Edward Walker	11,	148 00	
Jonathan Forbes	12,	120 00	
Edward Sumner, Jr.	13,	72 00	
Alexander & Baxter	14,	72 00	
Robert Barber	15,	120 00	
Daniel S. Forbes	16,	148 00	
Augustus Hildrith	17,	148 00	
Thomas Parsons	18 & 19,	192 00	
			2,820 00
	No. of Cellar.		
Abel Babcock	1,	150 00	
Jared Allen	2,	140 00	
Jacob Sanderson	3,	140 00	
Thomas Coburn	4,	160 00	
Smith & Blackman	5,	160 00	
Jabez Fisher	6,	140 00	
Hawes & Smith	7,	140 00	
Samuel Andrews	8,	150 00	
			1,180 00
			4,000 00

Old State House, for one Year.

William Barry, Shop No. 1, to May 9th, 1824	650 00	
William Barry, Shop No. 2, to May 11th, 1824	650 00	
Gilbert & Dean, Offices No. 3 & 6, to May 1st, 1824	400 00	
Josiah P. Cooke, Offices No. 4 & 14, to April 1st, 1824	200 00	
Samuel D. Parker, Office No. 5, 11 months, to March 8, 1824,	137 50	
Daniel Messinger, jr. Shops No. 6 & 11, to May 1st, 1824	500 00	
Grand Lodge, all the Chambers, except the City and County Treasurer's office, to April 1st, 1824	600 00	
J. N. & I. Staples, Cellars No. 9, 10, 12 & 13, to Feb. 1, 1824,	800 00	
		3,937 50

Rents received for Lands on the Neck, &c.

Andrew J. Allen, for one Lot, 1 year, to August 1st, 1823		10 00	
Henry B. Curtis, for one Lot, 1 year, to Nov. 1st, 1823		25 00	
Jeremiah Gore, for one Lot, 1 year, to Oct. 20th, 1823		83 70	
S. F. & G. Jackson, for one Lot, 2 years, to May 1st, 1824		40 00	
Francis Jackson, for Pastures, &c. viz.			
Pasturing 26 Cows, at $9 each, the season	234 00		
Do. 3 do. part of do.	16 00		
Rent of two Malls, at $12 each	24 00		
" " one lot of land	10 00		
" " Bull Pasture	25 00		
" " lot adjoining	12 00		
Amount carried forward,	321 00	158 70	$7,937 50

[No. 7.] *City Rents.....continued.*

Amount brought forward	321 00	158 70	7,937 50
" " small lot	5 00		
" " Marsh East side Washington street	80 00		
" " do. West " " " .	15 00		
Cedar Posts	3 75		
		424 75	
			583 45

Rent of Meat, Vegetable, and Fish Stalls.

Received of Caleb Hayward, from June 4th, 1823, to May 31st, 1824,		8,010 04

Rent of Land on the Mill Pond.

Greele & Riddle, one lot, for 1 year, to Nov. 18th, 1823 . .	25 00	
Thomas Badger, one lot, for 1 year, to Dec. 4th, 1823 .	6 00	
William Adams, one lot, for 1 year, to Oct. 20th, 1823 . .	20 00	
Obed Pratt, one lot, for 1 year, to Jan. 9th, 1824 . .	30 00	
John C. Jones, a strip of land, 2 years, to Sept. 21st, 1823 .	20 00	
Loring & Ingalls, one lot, 6 months, to March 22d, 1824 .	29 00	
Eben. Smith, two lots, 1 year & 3 months, to Nov. 15th, 1823	330 00	
John G. Loring, for a passage way to the Green Dragon Tavern, 2 years, to April 1st, 1824	1 00	
Thomas Gould, one lot, for 6 months, to May 18th, 1824 .	43 00	
		504 00
William Peirce, for House in Union street, 1 year, to March 1, 1824 .		48 00
McLellan & Chadwick, for Cellar under Hancock School, for 3½ months	43 75	
For Storage in do.	4 68	
		48 43
John Fenno, for Fish Stall in North street, 3 years, to Nov. 18, 1823 .		15 00
William Tewkesbury, for Deer Island, 2 years, to Sept. 1, 1823 .		400 00

Rent of Ropewalk Land.

Isaac P. Davis, Lot No. 1, for 2 years, to Dec. 24th, 1823 .	52 60	
Winslow Lewis & Co. Lot No. 2, for 2 years, to Dec. 24, 1823,	42 00	
Amos Binney, Lot No. 4, for 2 years, to Dec. 24th, 1823 .	13 20	
		107 80

Proceeds of Hay Scales.

1823.	Aug. 11.	Received of	Samuel Phillips,	to July 1, 1823,	93 64	
	Oct. 13.	Do. of	do.	to Oct. 1, 1823,	122 58	
1824.	Feb. 24.	Do. of	do.	to Jan. 1, 1824,	126 34	
	April 16.	Do. of	do.	to April 1, 1824,	107 91	
						450 47
						$18,104 69

COUNTY RENTS.

Received of Samuel D. Harris, Esq. for Court and Jury Rooms in the Old Court House, for 1 year, to April 30th, 1824 . . .	500 00
Received of J. W. Davis, Esq. Office in do. for 1 year, to April 30, 1824	160 00
Received of James Dennie, Esq. Office in do. for 1 year, to April 24, 1824	80 00
Received of S. Soper and J. S. Hancock, for County House in Court street, for 3 quarters, to March 25th, 1824	123 75
Received of William Carlton, for use of a passage way on County land, for 1 year, to May 15th, 1824	15 00
	$878 75

[No. 8.] CITY EXPENDITURES.

CITY WATCH, Ordinary expenditures		8,223 99	
Extraordinary expenditures		617 50	
Total expenditure for City Watch			8,841 49
LAMPS, Lighting		3,846 51	
7,370 gallons of Oil		3,904 62	
Repairs		757 52	
			8,508 65
CONSTABLES, General Services		427 90	
Special Services		216 00	
Special Services at West Boston		747 00	
			1,390 90
ENGINES, Premiums		279 32	
Repairs		2,127 79	
Annual Allowance		465 00	
New Engine House in Broad street, and land at South Boston		731 50	
Two New Engines		1,303 75	
Sundry Expenses of Firewards		378 22	
			5,285 58
WELLS AND PUMPS, In Dock square, Well street, Thacher street, Pond street, and including sundry repairs, (*a*)			3,102 12
PRINTING AND STATIONARY			1,827 79
BELLS AND CLOCKS, Ringing		357 50	
Repairs		230 47	
Care of		80 75	
New Clock in the Rev. Mr. Ware's Church		500 00	
			1,168 72
NECK LANDS, Including expenses incurred for a new Wharf, Well and Pump, Ditching and Fencing			794 51
MALL, COMMON, AND FORT HILL, Digging and carting 20,000 loads of Dirt and Gravel to Common and New Mall on Charles street, (*b*)		2,452 81	
Repairs of Fence		78 29	
Advance on ac't of a New Fence on Charles st.		500 00	
Trees and Setting out, on Common		291 18	
" " " " on Fort Hill		175 00	
Labour on Mall, Fort Hill and Common		1,002 86	
			4,500 14
NEW SCHOOL HOUSES, South Boston		4,889 29	
Hancock		6,267 44	
High School		10,880 95	
			22,037 68
SCHOOLS, Sundry expenses, including Repairs, Sweeping, Ink, Stationary, Wood, Stoves, Maps, &c.		4,099 13	
Salaries of Masters		37,739 95	
			41,839 08
STREETS, Paving and Repairs		28,024 27	
Cleaning and Sweeping the whole City in May and June (*c*)	1,408 03		
Do. residue of the year, including some work of a former year (*d*)	4,199 78		
Whole expense of cleaning		5,607 81	
			33,632 08
GENERAL REPAIRS, of Personal estate, including additions to Furniture, &c. (*e*)		276 06	
of Real estate		223 47	
of Council Chamber, including Furniture		1,033 82	
			1,533 35
Amount carried forward,			$134,462 09

[No. 8.] *City Expenditures.....continued.*

Amount brought forward,		134,462 09
FOR LANDS taken and expenses incurred for widening streets, viz.		
Fleet street	86 50	
Lynde street	257 00	
Federal street	100 00	
Mill Pond street	2,910 00	
Ship street	193 57	
Thacher street	635 00	
Union and Ann streets	1,803 92	
Olive street	1,480 37	
Boylston street	50 00	
Elm and Hanover streets	1,386 92	
Lynn street	200 00	
Court street	178 06	
Brattle street	3,892 54	
Milk and Congress streets	933 75	
Orange and Eliot streets	273 45	
Belknap street	500 00	
Temple street	55 00	
Sundry Expenses	69 32	
		15,005 40
CITY SALARIES		13,125 00
HOUSE OF INDUSTRY, Balance of sundry Builder's bills, and care	505 15	
Sixty Scow loads Manure	545 00	
		1,050 15
Land at South Boston, 4¾ acres purchased		1,000 00
COMMON SEWERS, (*f*)		10,418 75
MILITIA EXEMPT MONEY, (*g*)		1,800 00
OLD JAIL, (*h*)		1,006 32
DEER ISLAND, New House, (*i*)		3,550 97
WARD HOUSE, No. 3, (*k*)		1,536 78
HORSES AND WAGONS, Bought for House Dirt, (*l*)		848 19
INCIDENTAL EXPENSES, Visitation of Schools	1,139 82	
Gunpowder for Militia	557 62	
Expenditures for Celebration of 4th July	495 75	
Wood for Court House	367 83	
Surveying	273 50	
Lamp for Faneuil Hall	200 00	
Legal Advice	69 87	
Copying Tax Books	122 00	
Rent of Hall for Ward Meetings	50 00	
Miscellaneous Expenditures, less than $40 each,	1,335 37	
		4,611 76
		188,415 41
PRIMARY SCHOOLS		10,510 00
		$198,925 41

NOTES.

(*a*) This expenditure was authorised by a new ordinance of the City Council, and arose from the necessity of maintaining certain public Wells, which from their position were very important, either to the neighbourhood, or to the City in case of fire. It is expected that a great part of this expense will be reimbursed by those owners of real

[No. 8.] *Notes to City Expenditures....continued.*

estate, whose tenants are compelled to make use of the water; to whom a regular charge of the nature of an assessment is made, and to be collected.

(*b*) The expenditures under this head are greatly augmented the present year, owing to the opportunity which the taking down of the streets in the vicinity of Belknap and Olive streets afforded of obtaining dirt and gravel at an extremely reasonable rate. By availing themselves of this opportunity, the City authorities have been able to complete that noble mall, parallel with Charles street, as well as to make great advances towards turning the salt marsh at the bottom of the common into solid pasture; at an expense very trifling, considering the importance and the difficulty of the object.

(*c*) This expenditure has the past year exceeded the usual average of similar expenditures, and somewhat the anticipations of the Committee of Finance of the last year. It was found impossible to curtail them, with any justice to the reasonable claims of the citizens, who in the different parts of the city were making improvements, and augmenting the visible taxable property of the city beyond all example, and who had therefore a strong claim on the city authorities to cooperate with them in improving the condition of the streets in particular vicinities.

(*d*) This expenditure for cleaning and sweeping the streets of the city, has been in a great measure new. The only expenditure of the preceding year on this account amounted

In the Mayor and Aldermen's department only to	57 28	
And that of Health, to - - - - - - - - - - -	806 21	
		$863 49
There was on hand at the end of the year in the value of horses, teams and harness, more than - - -		$700 00
So that the expenditure for cleaning and sweeping the streets the last year, exceeded the former, about - - - - - - - - - - - - - - -		$4,000 00

The first cleansing was very thorough, and extended to every street, lane and alley; this operation cost somewhat exceeding Fourteen Hundred Dollars. As an offset to this expenditure, in addition to the comfort, convenience, health, and reputation which results to the city from clean streets and a consequent pure atmosphere, more than six thousand tons of filth and manure were ascertained to be collected and used on the city lands, at the common, or the neck, at South Boston, or were sold; and more than one thousand dollars worth of city work was done by the city teams, in addition to the work on the streets. Indeed, the possession of carts and horses by the city, gives not only a great facility in the management of its concerns, but is also a great economy, enabling them to do more work at a cheaper rate, than occasional hiring can possibly effect.

(*e*) This and the succeeding Item, were in former accounts included under the head of improvements. As expenditures of a character very different from each other were brought under this general head, it has been thought that it would tend to a clearer conception, to distinguish these expenditures into two classes, that of repairs and widening streets, and dispense with the head of improvements, altogether.

[No. 8.] *Notes to City Expenditures.....continued.*

(*f*) This Item of expense is also, in a great measure, new. It has occurred in the commencement of a system, intended in time to bring within the city control all its common sewers. In its first stages there will be necessarily incurred some expense. But great economy must ultimately result from the more substantial manner in which they are built, and from the precautions which have been taken by the city authorities to prevent their obstruction and to clean them by means of cess-pools; thereby obviating the necessity of breaking up the streets for that purpose.

(*g*) This expenditure was wholly new and unanticipated. Money had for several years been received into the city treasury from militia exempts, and had been permitted to mingle with the ordinary city receipts without discrimination. By a law of the state an appropriation was made of the amount, and the city obliged to reimburse in the whole the past year.

(*h*) This charge was incurred for removing the old Jail. The proceeds of materials sold - - - - - - - - - - - - - - - $540
reduces this amount in fact to the sum of - - - - - - - - $466
which expense was incurred in carting the materials to different parts of the city for its use.

(*i*) This house and island is now leased for an average of $450, for five years.

(*k*) The cellar of this house is now leased for one hundred dollars per year.

(*l*) This expenditure was paid in advance for horses and wagons, for the present year.

[No. 9.] *Receipts and Expenditures of the Commissioners of Health.*

QUARANTINE ACCOUNT.

Dr.

1833.	Physician's Salary	1,000 00
	Island Keeper's Salary	350 00
	Wages and Board of Boatmen	528 00
	Terence Wakefield's bill for Medicines	16 00
	—REPAIRS ON BUILDINGS, WHARF, &c.—	
	Ephraim Marsh's bill for Labour	148 95
	James Goudy's " "	24 00
	Willet & Bullard's bill for Lumber	105 39
	Benjamin Darling's " " Paints	53 10
	M. L. Hobart's " " Sundries	12 35
	George Darracott's " " Hard Ware	61 30
	—REPAIRS ON BOAT MASSACHUSETTS.—	
	Joseph Jones' bill for New Sails	205 48
	" " " " Repairing Old Sails	42 35
	George Darracott's bill for Cordage, &c.	90 78
	John Cotton & Son " " Paints	18 00
	Cotton & Grover " " Mooring Chain	45 82
	William Mallet " " Repairing Boat	4 50
	Return Fees by Havre Packet	10 00
	R. Claflin's bill for Boat Hire	5 00
	Expenses Visiting on Quarantine Account	283 89
		$3,004 91

Cr.

1823.	—QUARANTINE FEES.—	
May 31,	By Cash received for Quarantine Fees	143 25
June 30,	" " " " " "	431 00
July 31,	" " " " " "	372 75
Aug. 31,	" " " " " "	468 50
Sept. 30,	" " " " " "	361 24
Oct. 31,	" " " " " "	217 50
1824.		
May 3,	" " " " " "	29 00
	" " " of the State on Account of Repairs	459 16
	Balance to General Account	522 51
		$3,004 91

BURIAL GROUND ACCOUNT.

Dr.		Cr.	
—SUNDRY BILLS, REPAIRING CARS.—		By Cash received of S. H. Hewes	556 00
Fearing & Emerson's two bills	16 21	By Rent of Burial Grounds received the past year, being for two years	78 00
Robert L. Bird's bill	12 00	By Draft on the City Treasurer, for Reward	325 00
Benjamin Jacob's bill	18 46	By Balance to General Account	425 88
M. Wilder's three bills	14 74		
James Hutchinson's three bills	55 17		
A. Felton's bill	1 67		
—REPAIRS ON BURIAL GROUNDS.—			
Sundry small bills paid by S. H. Hewes	20 26		
E. Sturtevant's bill	2 75		
E. Homer's bill	20 00		
Thomas G. Stodder's bill	20 00		
Jonas Phelps' bill	2 50		
Perez Gill's bill	22 66		
Bela Pratt's bill	143 93		
Prentis Hobbs' bill	9 28		
George Hall's bill	26 58		
S. Roger's bill	37 25		
S. H. Hewes' second account	21 25		
A. Holbrook's bill	1 95		
I. P. Bradlee's bill	3 82		
E. Marsh's two bills	77 37		
I. Tuttle's bill	59 00		
Rice & Warren's bill	70		
Samuel Sanger's bill	1 20		
S. H. Hewes' third account	19 98		
Expense of Watch in South Burial Ground	451 15		
Reward for detection of Violaters	325 00		
	$1,384 88		$1,384 88

[No. 9.] *Receipts and Expenditures of the Commissioners of Health.....continued.*

GENERAL ACCOUNT.

Dr.		*Cr.*	
Balance of Quarantine Account	522 51	Balance of Account, 1823	445 49
" " Burial Ground Account	425 88	Drafts on the City Treasurer	5,750 00
Secretary, paid him one year's salary	750 00	Benjamin Wheeler, cleaning dock	193 00
" " " one month " to May 31, 1824	62 50	Russell & Gardner, overpaid	1 00
Messinger's salary	420 00	Solicitor, for Fines	71 00
Removing, boarding & nursing persons with small pox	207 56		
Sundry expenses, removing Nuisances	55 75		
Office expenses, Fuel, Stationary, Printing, &c.	262 88		
Bittle & Cooper's bill, Frame	3 75		
Simon Willard's bill, Timepiece	42 00		
Hawes & Williams, Scavengers, contract	2,950 00		
Solicitor's Services	67 06		
W. G. T. for information	5 00		
James Commesky, cleaning dock	396 00		
Expenses visiting, General account	111 59		
Balance, Cash on hand	183 01		
	$6,465 49		$6,465 49

Errors Excepted,
GEORGE DARRACOTT, *Treasurer.*

HEALTH COMMISSIONER'S OFFICE.

Boston, May 11th, 1824.....We the subscribers, having examined the above account, find it properly vouched, and correctly cast.

BENJAMIN FRENCH,
JOSEPH LEWIS,
JOSEPH BALLISTER,
} Committee on Accounts.

[No. 10.]

SUPPORT OF THE POOR.

Boston, July 14th, 1824.

SAMUEL F. MCCLEARY, ESQ. City Clerk,

Sir.....Enclosed is the Account of the Board of Overseers of the Poor, as published by the Committee appointed for that purpose, in the Palladium of May 7th, last past.

With due respect, I am, sir,

Your humble servant,

JAMES PHILLIPS, *Master of the Alms House.*

Schedule of the Receipts and Disbursements of the Overseers of the Poor, for the support of State, County and City Poor, and for other purposes, for one Year, ending April 30th, 1824.

Dr.

To Cash received for an old machine - -	50 00	
" do. do. Board in the House - - -	91 23	
" do. do. from the Boylston Fund - -	667 98	
" do. do. from the City Treasury - -	24,475 08	
" do. do. from the Firewards - - - -	75 57	
" do. do. for Manure - - - - - - -	20 00	
" do. do. for Oakum - - - - - - - -	1,388 63	
" do. do. for Old Iron and Lead - - -	62 86	
" do. do. for Rents - - - - - - - -	530 00	
" do. do. from sundry Towns - - -	2,196 06	
" Cash on hand - - - - - - - - -	1,311 48	
		$30,868 89

Cr.

By the three following charges, which belonged to last year's account, viz.			
Draft in May - - - - - - - -	438 62		
Town of Charlestown - - - -	200 00		
Physician's quarter salary - - -	100 00		
		738 62	
Drain - - - - - - - - - - -	774 05		
Wharf - - - - - - - - - - -	731 25		
		1,505 30	
Sundry Towns Poor - - - -	2,196 06		
From the State Treasury - -	11,039 35		
		13,235 41	
Insane Asylum at Charlestown -	1,102 44		
" " in Philadelphia -	156 00		
" " Country Towns -	416 00		
Deaf and Dumb at Hartford -	42 71		
		1,717 15	
Amount carried forward,			$17,196 48

[No. 10.] *Support of the Poor.....continued.*

Amount brought forward,		17,196 48	
Goods on hand - - - - - - -	514 08		
Junk " " - - - - - - -	286 00		
Cash " " - - - - - - -	134 87		
Debts due the House - - - -	2,029 04		
		2,963 99	
City Poor, in Country Towns -	906 51		
" " in and out of the House	9,801 91		
		10,708 42	
			$30,868 89

Statement of Articles purchased for the Establishment, and the Salaries and Wages of the Officers.

Arrow Root - - - - -	6 00	Amount brought up,	$6,476 91
Attorney - - - - - -	85 41	Hay - - - - - - -	64 32
Bread - - - - - - -	102 45	Honey - - - - - -	1 44
Brandy - - - - - -	168 51	Herbs - - - - - - -	15 84
Beef - - - - - - - -	1,681 19	Hardware - - - - -	138 54
Butter - - - - - - -	50 26	Insane Asylum at Charlestown - - - -	1,102 44
Baize - - - - - - -	260 66	Do. do. at Philadelphia	156 00
Blankets - - - - - -	72 31	Do. in Country Towns	416 00
Brooms - - - - - - -	26 90	Lumber - - - - -	385 04
Blacksmith - - - - -	100 89	Master - - - - - -	1,000 00
Clerk - - - - - - -	420 00	Molasses - - - - - -	350 96
Chaplain - - - - - -	216 00	Meal - - - - - - -	997 86
Constables - - - - -	68 55	Malt - - - - - - -	100 00
Cider - - - - - - -	22 00	Miscellaneous - - - -	136 94
Cabbages - - - - - -	8 82	Milk - - - - - -	1,182 20
Candles - - - - - -	25 22	Nurses - - - - - -	155 90
Car - - - - - - -	13 75	Oil - - - - - - -	56 31
Coffee - - - - - -	25 63	Oatmeal - - - - - -	13 55
Chocolate - - - - -	62 70	Onions - - - - - -	18 61
Charlestown Ware -	92 85	Out Door Grants - -	5,097 70
Carpenters - - - - -	36 50	Physicians - - -	400 00
Cloths - - - - - -	537 97	Do. Grant to - -	100 00
Cheese - - - - - -	3 08	Potatoes - - - - -	187 99
Drain - - - - - -	774 05	Pot Ash - - - - - -	18 76
Door Keepers - - -	51 17	Pails - - - - - - -	30 50
Deaf and Dumb - - -	42 71	Postage - - - - - -	11 33
Eggs - - - - - -	48 96	Printing and Stationary	155 11
Flour - - - - - -	836 38	Paints - - - - - -	89 80
Fish - - - - - - -	184 33	Pigs - - - - - - -	55 65
Flax - - - - - -	21 22	Rice - - - - - - -	437 23
Flaxseed - - - - - -	13 39	Rum - - - - - - -	19 83
Gin - - - - - - -	239 33	Raisins - - - - - - -	15 00
Ginghams - - - - -	163 22	Superintendents of Kitchen	290 21
Hats - - - - - -	14 50		
Amount carried up,	$6,476 91	Amount carried up,	$19,677 97

[No. 10.]

Support of the Poor.....continued.

Amount brought up,	$19,677	97
Straw - - - - - - - -	82	93
Salt - - - - - - - -	52	90
Shirting - - - - - -	139	17
Sheeting - - - - -	167	39
Shoes - - - - - - - -	563	46
Socks - - - - - -	60	67
Sole Leather - - -	5	32
Sheriff - - - - - -	60	32
Sexton - - - - - - - -	601	00
Sugar - - - - - -	216	57
Schools - - - - - -	284	94
Spices - - - - - -	10	00
Singers - - - - - -	57	00
Sand - - - - - - - -	28	00
Stoves - - - - - - -	56	00
Shells - - - - - -	18	40
Turnips - - - - - -	6	20
Tea - - - - - - - -	619	76
Ticking - - - - - -	47	28
Tow Cloth - - - -	333	85
Tobacco - - - - - -	19	00
Towns - - - - - -	906	51
Tin Ware - - - - -	80	97
Amount carried up,	$24,095	61

Amount brought up,	24,095	61
Ward No. 1, - - -	351	70
2, - - -	178	54
3, - - -	306	93
4, - - -	103	53
5, - - -	294	71
6, - - -	292	85
7, - - -	174	12
8, - - -	83	81
9, - - -	125	57
10, - - -	504	48
11, - - -	135	25
12, - - -	641	18
Wine - - - - - -	565	02
Wood - - - - - - - -	1,306	41
Wool - - - - - - -	92	10
Wharf - - - - - - -	731	25
Whortleberries - -	2	50
Yeast - - - - - - -	9	84
Last Year's Account, see Schedule - - - -	738	62
Cash on hand this day	134	87
	$30,868	89

REDFORD WEBSTER,
THOMAS BADGER,
THOMAS JACKSON,
} *Committee.*

[No. 11.]

REAL AND PERSONAL PROPERTY
of the City and County.

REAL ESTATE.

Township No. 5, in the 9th Range, County of Penobscot.
The Common.
Eliot School House, in North Bennet street.
Mayhew do. in Hawkins street.
Latin do. in School street.
Adams do. in Mason street.
Franklin do. in Common street.
Hancock do. in Hanover street.
Bowdoin do. in Derne street.
Boylston do. Fort Hill.
School House at South Boston.
High School House, Pinckney street.
Alms House and Land.
Alms House Wharf.
House of Industry, at South Boston, and sixty one acres of Land.
New Court House and Gaols, Leverett street.
County Court House and Land, in School street.
Old Court House, Old Gaol, &c. in Court street.
Fort Hill.
Four Burying Places in the City.
One do. on the Neck.
One do. at South Boston.
A Lot of Land at the head of the Ropewalks, occupied by the State, for the Laboratory.
A Lot of Land on each side of the street leading from Washington street to South Boston Bridge.
A Lot of Land on Atkinson street.
A small wedge of Land on Front and Beach streets.
Land in Derne street.
560 feet of Land in Essex street.
Land on which the Engine Houses stand in Milk, Mason, and School streets and Dock square.
House and Land on Mill Pond, for Fire Hook and Ladder Company.
Watch House, and Land on which it stands, in Washington street.
Right in the Town Dock.
Deer Island
44,951 square feet of Land on the Mill Pond, a part of which is leased.
A Lot of Land on Prince street, leased for six dollars per annum.
Marsh on each side of the Neck.
Two Malls on the Neck.
Hay Scales, and two City Pounds.
A House in Union street.
A Fish Stall at the North part of the City.
Flats at the bottom of the Common.
Faneuil Hall, Cellars and Stalls.
Vegetable and Fish Stalls.
Old Town House and Cellars.

Statement of the Franklin Fund.

Amount of two Notes of the City Treasurer to the Trustees, bearing Interest at 5 per cent. - -	7,000 00
Interest due on do. - - - - - - - -	122 40
Estimated amount of 57 Bonds - - - - -	6,369 06
Balance in the hands of the Treasurer - - -	291 14
	$13,782 60

Errors Excepted,
WM. MINOT, *Treasurer.*

Donation of Mrs. Joanna Brooker and others, to the Selectmen of the Town of Boston, for the time being; the Interest of which is to be disposed of for the relief of poor Widows and sick people, at their discretion.

United States 6 per cent. Stock - - - - - -	300 00
Jedediah Leathe's Bond and Mortgage - - -	272 17
William Taylor's do. do. - - - -	666 66
John Redman's do. do. - - - -	1,231 22
Benjamin Darling and Samuel Bradford's do. do. - -	1,300 00
Thomas Cartwright's do. do. - - - - -	200 00
	$3,970 05

The Interest on the above has been paid in equal proportions to the Aldermen, and by them distributed, agreeably to the wills of the donors.

Donation of Abiel Smith, Esq. to the Selectmen of the Town of Boston, for the time being, the Income of which is to be appropriated to the support of a School for the instruction of People of Colour, in said town, in reading, writing, and arithmetic.

20 Shares in the Newburyport Turnpike Road.
20 do. in the Second New Hampshire Turnpike Road.
5 do. in the Rhode Island Bridge Company.
1 Share in the Boston Theatre.
1 do. in the Boston Bath House.
4000 Dollars United States 3 per cent. Stock.
200 do. do. 6 per cent. Stock.
4 Shares in the Suffolk Bank.

[No. 12.]

ESTIMATE OF EXPENDITURES,

For the Year 1824.

Salaries of the School Masters		38,000 00
Repairs and contingent expenses of Schools		4,000 00
Primary Schools		12,220 00
Completing School in Ward No. 6		8,000 00
School at South End		16,000 00
Paving and Repairs of Streets		25,000 00
Widening Streets		15,000 00
Salaries, City and County		25,150 00
Repairs of Public Buildings, including general repairs of real estate		3,500 00
Incidental expenses, including repairs and additions to personal property		5,000 00
		151,870 00
City Watch	9,000 00	
Lamps	9,000 00	
Bells and Clocks	700 00	
Engines	3,000 00	
Constables	1,500 00	
		23,200 00
Neck Lands	500 00	
Wells, Pumps, and Common Sewers	5,000 00	
Mall, Common, and Fort Hill	3,000 00	
		8,500 00
Health Department, including sweeping streets,	3,000 00	
Carrying away House Dirt	4,000 00	
		7,000 00
Overseers of the Poor	16,000 00	
House of Industry	8,000 00	
		24,000 00
Instalment of City Debt	15,000 00	
Interest on the City Debt	14,000 00	
State Tax, 1823	26,606 50	
Abatement of Taxes	4,000 00	
County Expenses	31,500 00	
		91,106 50
Hay Scales		1,000 00
Vaccination		1,250 00
		$307,926 50

[No. 12.]

SUMMARY OF THE WAYS AND MEANS,
For the Current Year.

Balance of Cash on hand		16,468 24
City Rents		18,000 00
Interest on Bonds and Notes		680 48
Hay Scales		450 00
State Paupers		11,000 00
Licenses for Public Exhibitions, Cows and Dogs		3,247 39
Common Sewers		5,000 00
Fines		600 00
		55,446 11
County Rents	878 00	
Criminal Costs	4,780 00	
Fees in Justices' Court	2,530 00	
Costs	2,110 00	
Justices of Peace	30 00	
Fines and Costs	2,100 00	
Jury	500 00	
Court Fees	1,800 00	
Forfeited Recognizances	100 00	
Licenses to Retailers	2,700 00	
Excise on Registered Deeds	300 00	
Outstanding small debts and taxes	4,753 89	
State Tax	26,898 50	
Quarantine, Funeral Cars, &c.	3,000 00	
		52,480 39
		$107,926 50

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PRINTED BY WILLIAM BELLAMY.

THIRTEENTH

ANNUAL REPORT

OF THE

Receipts & Expenditures

OF THE

CITY OF BOSTON,

AND

COUNTY OF SUFFOLK.

JUNE 1, 1825.

BOSTON:
TRUE AND GREENE—CITY PRINTERS.
1825.

CITY OF BOSTON.

Office of the Auditor of Accounts,
June 27th, 1825.

To the Hon. Josiah Quincy,
Mayor of the City of Boston.

Sir,—It is the duty of the Auditor, in conformity to provisions of an ordinance of the City Council, to make and lay before that body, in the present month, "an accurate statement of all receipts and expenditures of the past year, giving in detail the amount of appropriation and expenditure for each specific object; and an estimate of the amount necessary to be raised for the expenditure of the ensuing year."

In part performance of this duty, I had the honor, on the 9th instant, to communicate "*an estimate of the amount necessary to be raised for the expenditure of the ensuing year;*" and I now respectfully ask leave to submit the accompanying documents, in completion of the duty above referred to.

The document marked A. is a statement of all the *appropriations* granted by the City Council, for the various objects of expenditure, during the last financial year. The document marked B. is a statement of all the *expenditures* made during the year, by authority of appropriations of the City Council. The various branches of expenditure, it is believed, are therein sufficiently detailed, to furnish a correct view of their nature and extent; and the Auditor has attached to that statement such notes as he thought necessary, to explain the progress and result of those expenditures. The document marked C. is a statement of the *receipts* of the City, within the year. The document marked D. is a statement

in relation to the City and County debt; shewing the changes that have taken place in the public debt of the City, during the past year; and also, its character on the first day of the present month. The document marked E. is an *account current* of the aggregates of income and expenditure, shewing the balance of money in the City Treasury, on the first day of the present month, according to the books of this office.

As the establishment of a permanent Committee of Accounts, and of an Auditor's department, took place subsequent to the commencement of the last financial year, the mode of keeping the City accounts which is at present in operation, has not been applied to *all* the receipts and disbursements to which these documents extend. In the commencement of a new system, too, which was to effect an important change in the pecuniary transactions of the City, some considerable difficulties were to be encountered. Expenditures which had formerly been made under the authority of several boards, governed by different principles, and having different modes of doing business, were to be brought into one channel; to the end, that an uniform system of expenditure and accountability might be introduced into the financial concerns of the City, and that there might be some one place, at which the precise state of those concerns, in all their details, might be known at any time. It is believed that these important objects have, in some measure, been accomplished; and it is owing, in a great degree, to the determined industry and perseverance of the Committee of Accounts of the last year, that the system is so far matured. Under the operation of this system, with some few improvements which may yet be advantageously introduced, it may fairly be expected that, if the duties of this office are properly performed, the City Council will be kept constantly advised of the exact progress of expenditure in all the

various departments of the government, and that the annual report will, hereafter, furnish to the Council, and to the citizens generally, a full and distinct account of all the financial operations of the City government.

Respectfully submitting this Report, and the accompanying documents, to the City Council,

I remain, Sir, with high consideration,

Your most obedient servant,

WM. HAYDEN, Jr. *Auditor of Accounts.*

In the Board of Aldermen, June 27, 1825.

Read and sent down.

JOSIAH QUINCY, *Mayor.*

In Common Council, June 27, 1825.

Read, and committed, with accompanying documents, together with the report of a committee containing the estimate of expenditures for the current year, to the Committee of Finance, with such as the Board of Aldermen may join, to prepare a report of the receipts and expenditures of the City of Boston and County of Suffolk, for the past Municipal year, together with a particular statement of all city property; and to publish and distribute the same for the information of the inhabitants. Sent up for concurrence.

FRANCIS J. OLIVER, *President.*

In the Board of Aldermen, June 30, 1825.

Read and concurred; and the Mayor, Aldermen Bellows, Marshall, Bryant, and Welch are joined.

JOSIAH QUINCY, *Mayor.*

(A.)

STATEMENT OF APPROPRIATIONS, made by the City Council, for the various specific objects of expenditure, during the financial year which commenced on the first day of June, 1824, and closed on the last day of May, 1825.

Appropriated by an order, passed August 12th, 1824.

For the State Tax of 1823, - - - -	$ 26,606 50
For Salaries and compensation to the Instructers of all the Schools, except the Primary Schools,	38,000 00
For repairs, fuel, and other supplies, for all the schools,- - - - - - - -	4,000 00
For Primary Schools, - - - - -	12,220 00
For completing the School-house in Ward, No. 6,	8,000 00
For the purchase of land, and erection of a new School-house, in lieu of the Franklin School-house, - - - - - - -	16,000 00
For Paving and repair of streets, - - -	25,000 00
For widening streets, - - - - -	15,000 00
For salaries of all City and County officers, -	24,800 00
For repairs of Public buildings, - - -	3,500 00
For the City Watch, - - - - -	9,000 00
For Lamps, Oil, and Superintendence, - -	9,000 00
For Bells and Clocks, - - - - -	700 00
For Fire Engines, and compensation, - - -	3,000 00
For Constables, - - - - - -	1,500 00
For care and improvement of the Neck Lands, -	500 00
For Wells, Pumps, and Drains, - - - -	5,000 00
For improvement of the Malls, Common, and Fort Hill, - - - - - - - -	3,000 00
For the Health Department, including sweeping of streets, and removing of house dirt and nuisances,	7,000 00
For Overseers of the Poor, exclusive of the money received from other towns, - - -	16,000 00
For the House of Industry, exclusive of the money appropriated last year, for the erection of a new building, - - - - - - -	8,000 00
For Instalments of the City and County debt, -	15,000 00
For Interest on the City and County debt, exclusive of that for the extension of Faneuil Hall Market,	14,000 00
For Printing and Stationary, - - - -	2,000 00
For Hay Scales, - - - - - -	1,000 00
Amount carried forward,	$ 267,826 50

Amount brought forward,		267,826 50
For the General Vaccination of the last year, -		1,250 00
For Incidental Expenses, and Miscellaneous Claims, not otherwise provided for in this order, -		5,000 00
For expenses of the County of Suffolk, as Courts, Jails, House of Correction, and all other charges, except salaries, - - - - -		31,500 00
		$ 305,576 50
The unexpended balance of the last year's appropriation for the erection of a House of Correction, at South Boston, was - - -		15,500 00
		$ 321,076 50

Subsequent to the passage of the general order, by which the foregoing appropriations were made, the following additional appropriations were found necessary, and were accordingly ordered by the City Council, viz :—

For improvement of the Malls, Common, and Fort Hill, - - - - -	$ 500 00	
For erecting a Stockade Fence, round the lands at the House of Industry,	5,000 00	
For widening Streets, - - - - -	494 60	
For the Health Department, - - -	2,368 92	
For the Overseers of the Poor, - -	5,000 00	
For erecting a suitable building at South Boston, for the accommodation of black and other colored persons, - - - - - - - - - -	1,600 00	
For building & completing the House of Correction, - - - - - - -	15,000 00	
For payment on account of the purchase of George's and Lovell's Islands, - - - - - - - - - -	1,000 00	30,963 52
Total amount of appropriations for the year,		$ 352,040 02
It appears, by the books in the Auditor's Office, that the aggregate amount of *unexpended balances* of the above appropriations, is - - - - -		12,026 67
Leaving the total amount of expenditure made during the year, by virtue of the above appropriations, (a detailed account of which expenditure will be found in Statement marked B,) at -		$ 340,013 35

(B.)

STATEMENT OF THE EXPENDITURES of the CITY, during the financial year, which commenced on the first day of June 1824, and closed on the last day of May, 1825.

State Tax of 1823;

Paid into the State Treasury in August, 1824, - - - -	$ 13,303 50	
In March, 1825, - - - -	13,303 00	
		26,606 50
Salaries and compensation to the Instructers of all the Schools, except the Primary Schools:—		
Instructers of the Latin School, in School Street, - - - - -	6,066 02	
" " English High School, in Pinckney Street, - - - -	3,641 67	
" " Eliot School, in N. Bennet Street, - - - - -	3,900 00	
John Tileston, *emeritus* Writing Master, attached to the Eliot School. -	650 00	
Instructers of the Mayhew School, in Hawkins Street, - - - -	3,900 00	
" " Adams School, in Mason Street, - - - - -	3,900 00	
" " Franklin School, in Common Street, - - - -	3,833 33	
" " Hancock School, in Hanover Street, - - - -	3,900 00	
" " Bowdoin School, in Derne Street, - - - - -	3,936 66	
" " Boylston School, on Fort Hill, - - - - -	3,920 00	
Instructer of the School at South Boston,	866 67	
" " African School, in Belknap Street, - - - -	325 00	
" " African School, at the North part of the City, - -	180 00	
Instructer of a School, in Garden Street, allowed by special order of the City Council:—the School discontinued,	224 00	
		$ 39,243 35
Amount carried forward,		65,849 85

Amount brought forward, 65,849 85

At the commencement of business in the Auditor's department, it was found that the salaries of the several City and County Officers, and Instructers of the Public Schools, were falling due at various and somewhat irregular periods. It was deemed advisable, under direction of the Committee of Accounts, to make such an alteration as that all those salaries should, thereafter, become due, in regular quarters, from the first of January. This arrangement has greatly facilitated the business of this office;—but one of its results was, that *thirteen* months salaries of the Instructers of Schools, and less than *twelve* months salaries of the City Officers, became due within that financial year. Application was, thereupon, made to the City Council; and the Auditor was authorized to transfer a sufficient sum from the *overplus* of the appropriation for Salaries of City Officers, to meet the *deficiency* thus produced in the appropriation for Salaries of Instructers.

Repairs, Fuel, and other supplies, for all the Schools:—

Repairs upon the School Houses,	1010 23	
Expenses attending the visitation of the Schools, including the annual dinner, the medals distributed to scholars, &c. &c. - - - - -	968 79	
Wood, and sawing, splitting, and piling, for the several Schools, - -	969 13	
Various other supplies for the Schools,	717 32	
		3,665 47

Primary Schools:—For salaries of Instructresses, and incidental charges, - - - 11,710 00

There are now *forty-nine* of these Schools, under the immediate superintendence of the Committee on Primary Schools; in which, according to the last report of the Committee, 2686 children, between the ages of four and seven years, are instructed in the incipient branches of education. The Schools are taught exclusively by females: to each of whom an annual allowance of $250 is made, for instruction, rent of room, fuel, &c. Two of the Schools are for colored children.

School House in Ward No. 6:—for completing that building, - - - - - - - - 10,657 49

The sum of $8,000, appropriated, at the commencement of the year, for the completion of this building, having proved inadequate, the City Council ordered that the further sum of $2658 42 should be added to it, and be withdrawn from the appropriation *for a new School House in lieu of the Franklin School House;* the object for which the latter fund was set apart, not having been accomplished within the past year. One story of the new School House in Ward No. 6 is used as a public room, for Ward meetings, &c.; the remainder of the building is occupied by the different departments of the English High School.

Amount carried forward, 91,882 81

Amount brought forward,		91,882 84
Purchase of land, and erection of a new School House, in lieu of the Franklin School House :—		
Purchase money of a lot of land, - - - -		460 50

No expenditure, other than the purchase of the above-mentioned lot of land, having taken place under this head of appropriation, the unexpended balance has been disposed of, under direction of the City Council, to relieve occasional deficiencies in other branches of appropriation.

Paving and Repair of Streets :—		
Sundry pavers' bills, - -	16,240 82	
Paving Stones, Gravel, Stone for McAdamizing, and other materials, for paving and repairing the Streets,	6,678 44	
Carting Gravel, Stones, &c. &c.	3,659 01	
Various other bills of work upon the Streets, - - - -	1,449 91	
		28,028 18

The original sum appropriated, was found insufficient to meet the extensive demands for repairs of the public Highways; the additional sum of $4,000 was, therefore, granted, with directions that it should be withdrawn from the appropriation *for a new School House, in lieu of the Franklin School House.* The principal paving has been done, and repairs made, in Washington Street, (on the Neck, and in that part which was formerly Orange Street,) in Court, Kilby, High, Atkinson, Lincoln, Sister, South, Eaton, Merrimack, East, and Salem Streets, and the vicinity of the State House; besides which, Leverett, Merrimack, Mill Pond, Sumner, Ivers, Thacher, Portland, and Lynn Streets, have been partially repaired, upon the principle of McAdam;—and Beacon Street has since undergone a thorough improvement, upon the same principle. The Stone used for this purpose is prepared by the convicts in the House of Correction—and, on the 1st of June, there was a quantity on hand, ready for the operations of the ensuing season, the payment for which is included in the above-mentioned expenditure.

Widening Streets—for land taken, and expenses incurred in widening and improving Streets :—		
Federal Street, - - - -	2011 25	
Short and Bedford Streets, - -	1800 00	
Hanover and Elm Streets, - -	1509 62	
Court Street, - - - -	1059 00	
Staniford Street, - - -	459 85	
Howard Street, - - - -	800 00	
Devonshire and Water Streets, -	321 87	
Back and Middle Streets, - -	175 00	
Extension of Temple Street to Sumner Street, - - - - -	282 00	
Kingston Street, - - -	175 00	
Amounts carried forward,	8,593 59	120,371 49

Amounts brought forward,	8,593 59	120,371 49
Methodist Alley, - - -	100 00	
Alden's Lane, - - - -	167 25	
Warren Street, - - - -	73 20	
Congress Street, - - -	44 00	
Middlecot Street, - - -	83 51	
Mill Pond Street, - - -	30 00	
Centre Street, - - - -	40 00	
Fleet Street, - - - -	18 00	
Fish Street, - - - -	12 00	
Improvement round the State House,	6114 49	
Expenses of reference, surveying, &c.	133 66	
		15,409 70

By recurring to the statement of appropriations, it will be perceived that an addition of $ 494 60 was made, to the original appropriation of $15,000 for *Widening Streets.*

Salaries of all City and County Officers :—This amount paid the salaries of the Mayor, City and County Treasurer, City Clerk, Clerk of the Common Council and Assistant City Clerk, Messenger to the City Council, three permanent Assessors, Secretary to the Board of Firewards, Health Commissioner, Superintendent of Burial Grounds, Resident Physician at Hospital Island, Keeper of Hospital Island, City Marshal, Clerk of the Market, Auditor of Accounts, Judge of the Municipal Court, and Judges, Clerk, and Assistant Clerk of the Police Court, ...		23,384 68
Repairs of Public Buildings :—This amount expended for repairs of the various public buildings belonging to the City, including some considerable repairs on the buildings on Hospital Island,		3,134 44
City Watch :—Paid for services of the regular Watchmen in the employ of the City,	7638 80	
Salary of the Captain of the Watch, and for extra services, ...	523 99	
Sundry repairs, and supplies, of Watch Houses, ...	200 74	
		8363 53
Lamps, Oil, and Superintendence :—Paid for services of the Lamp-lighters, .	3316 24	
Paid for Oil, ... , .	2438 88	
Salary of Superintendent of the Lamps,	386 01	
New Lamps, Repairs of Old Lamps, Lamp-posts, Ladders, &c. . .	524 60	
		6665 73
Amount carried forward,		177,329 57

Amount brought forward,		177,329 57

The expenditure for lighting the City, during the past year, it will be perceived, falls considerably short of the amount appropriated for that object; the Oil having been contracted for, at prices much lower than in any former year.

Bells and Clocks:—Paid for ringing bells,	494 58	
For care and repairs of the public Clocks,	158 00	
		652 58
Fire Engines, and Compensation:—Paid for repairs of Engines, and for supplies of Hose, Buckets, &c. &c. . .	1162 95	
Compensation allowed to the Engine Companies, ...	500 75	
Repairs and Rent of Engine Houses, and expenses of removing one Engine House, ...	324 04	
Premiums allowed to Engine Companies, for playing first at various fires, .	235 00	
Various other expenses, incidental to this department, ...	283 09	
		2505 83
Constables:—For services of Constables, for the preservation of the peace on the Hill at West Boston, ...	896 00	
Services in various other parts of the City, ...	440 00	
Notifying and attending City meetings at Faneuil Hall, and meetings in the several Wards, and distributing reports,	564 00	
		1900 00

An addition of $400 was made, by the City Council, to the sum of $1500, which was at first appropriated to pay for the services of *Constables*—and the same amount was withdrawn from the appropriation for *the County of Suffolk.* The expenditure for the regular service of officers stationed on the Hill, at West Boston, is considered to have been amply compensated, by the comparative state of order and regularity that has been introduced there. The expenditure under the appropriation for *Constables*, in common with many others, has been very much increased by the great number of City and Ward meetings that have been held within the year.

Neck Lands:—amount expended for materials and labor, for improvements on the Neck Lands, belonging to the City; for repairs of fences, for trees, &c. &c. - - - - - - -		599 13

An addition of $100 was made to the original appropriation for improvement of the Neck Lands; and the same amount was withdrawn from the sum appropriated for a new School House, in lieu of the Franklin School House.

Amount carried forward,		182,987 11

Amount brought forward,		132,987 11
Wells, Pumps and Drains:—Amount expended in laying new Common Sewers, and repairs, in various parts of the City,	4198 76	
Repairs of Wells and Pumps belonging to the City, - - - - -	221 95	
		4420 71

Within the last year, new Common Sewers have been constructed by the City, in Milk, Federal, Hanover, Olive, Beach, Middle, Park, Beacon, Temple, Snow-Hill, and Franklin streets; the expenses of which are included in the foregoing items. The entire expense of each Sewer is assessed, upon as fair and equitable principles as the nature of the case will admit, to the owners of estates receiving benefit from it. In some instances, the whole amount of expense has been collected; in others, the accounts are in a train for collection. Some part of this expense will, without doubt, eventually remain upon the City; but it is believed to be an economical expenditure, considering the advantage which will result to the City from the whole control of the Common Sewers, and from the improvements which have already been made, to prevent the breaking up of the streets, for the purpose of repairing Sewers. By reference to the Statement of Income, it will be found that the sum of $4186 31 has been collected on account of Sewers; a sum very nearly equal to the whole expenditure on that account, within the year.

Improvement of the Malls, Common, and Fort Hill:—		
Amount paid for carting dirt, &c. on the Common, - - - - - -	1500 73	
Labor on the Common, Malls, and Fort Hill; levelling dirt, repairing Malls, pruning Trees, &c. &c. - -	558 42	
Erection and repair of fences at the Common and Fort Hill, - - -	1334 17	
Purchase of Trees, and sundry other expenses, - - - - - -	92 61	
		3485 93
**Health Department, including Sweeping of Streets, and removing House Dirt and Nuisances:*—For support of teams and		
Amount carried forward,		190,893 75

* To the original appropriation of $7000, for the *Health Department*, $5500 has been added, in the course of the year, by the City Council; $3131 08 of which addition, was withdrawn from the appropriation for a new School House, in lieu of the Franklin School House.

As the expenditures which have been charged to the appropriation for the *Health Department* within the last year, have been very considerable, it seems necessary to make some further explanation in regard to the details of those expenditures. In consequence of the difficulty of making an accurate subdivision of the expenses of supporting the teams belonging to the City, among the various departments in which their services have been rendered, it has been the practice to charge the whole expense of those teams to the Health Department. By recurring to the *Statement of Receipts*, it will be found that

Amount brought forward,		190,893 75
wages of the men employed in sweeping and cleaning the Streets, and all other charges appertaining to that branch of this department, - -	6078 46	
For support of teams and wages of the men employed in collecting and removing the House Dirt and other Nuisances, and all other charges of that branch of this department, - - -	5213 37	
Expenses of the Quarantine establishment, except salaries, - - - -	1135 50	
Paid the amount of a bill against the late Board of Commissioners of Health,	56 61	
		12,483 94
Overseers of the Poor:—For amount paid various bills and salaries allowed by the Overseers, within the past financial year, -	14,111 10	
Pensions allowed, and Grants made by the Overseers, - -	4,842 25	
For the support of Insane persons, at the Insane Hospital, - -	1,313 98	
For removing Poor from the		
Amounts carried forward,	$ 20,267 33	$ 203,377 69

there have been received into the treasury, the following amounts, derived exclusively from the services of the City teams, viz :—

For sales of Street Dirt, - - - - -	1986 51	
For work done by the City teams, - - -	686 12	
		2672 63

Beside the above actual receipts, the City teams have done work for the City, entirely exclusive of the Health Department, which, if teams had been hired for the purpose, would have cost the City at least - - - - - - - - - - - - 1200 00

A quantity of Street Manure, not less than 1500 tons, together with all the Manure of the City Stables, has been carried to, and used for, the farm of the House of Industry, at South Boston; which manure, if sold, would have produced at least - - 1250 00

$ 5122 63

In addition to the above items, it should be stated that the dirt collected by the House Dirt teams, has been transported by those teams, to the farm at South Boston; and has constituted the whole support of a great number of hogs that have been kept at that establishment, and upon which a profit of more than $ 1700 has been realized. Several additional horses, wagons, and sleds, have been purchased, the cost of which is included in the last year's expenditure. These considerations and deductions, would leave the ordinary expense of sweeping the streets, and removing the street and house dirt, at a very moderate and reasonable sum. Taking into view the advantages derived to the government of the City, from having a number of efficient teams under its constant and immediate control, and the variety of services rendered by those teams, it is believed that the whole expenditure is judicious, and economical to the City.

Amounts brought forward,		$ 20,267 33	$ 203,377 69
Almshouse to the House of Industry, - - -	124 46		
Allowance for certain extra services, &c. made by the City Council, in relation to the Almshouse establishment, - - -	317 50		
		441 96	
			20,709 29
House of Industry:—Paid for sundry alterations and repairs of the buildings, lathing and plastering the chapel, digging a well, purchase of tools, &c. - -		2,482 78	
For swine purchased for the farm,		1,450 75	
For the transportation of manure to the farm, - - - -		220 00	
For salaries of the Superintendent and assistants, and for the ordinary expenses of supporting the poor,		4,244 78	
			8,398 31

An addition of $ 400 to the original appropriation of $ 8,000 was granted for the *House of Industry*,—the same being withdrawn from the appropriation for a new School House, in lieu of the Franklin School House.

House of Correction:—Expended, under the superintendence of the Directors of the House of Industry, for materials and work on the new building at South Boston, intended as a House of Correction, - - - -			29,440 03
City and County Debt:—Paid the second instalment of a loan authorised by the City Council, for the erection of the New Court House and Prisons in Leverett Street, payable in annual instalments of $ 10,000 each,		10,000 00	
Paid the first instalment of a loan authorised by an order of the City Council, passed August 28, 1823,		5,000 00	
			15,000 00
Interest on the City and County Debt:—Paid, during the year, interest on all debts of the City and County, exclusive of the debt for the extension of Faneuil Hall Market, - -			14,203 18
Printing and Stationary:—Paid for Printing done for the different			
Amount carried forward,			$ 291,128 50

Amount brought forward,		$ 291,128 58
departments of the City Government, &c. - - -	1,298 61	
For advertising, - - -	523 31	
For Books and Stationary, - -	423 08	
		2,250 00

An addition of $ 250 was made to the first appropriation for *Printing and Stationary*, and a like sum was withdrawn from the appropriation for a new School House, in lieu of the Franklin School House.

Hay Scales :—Expended for the completion of the Northern Hay Scales, furnishing the same with patent balance, levers, &c. - - 1,000 00

General Vaccination :—Paid to sundry Physicians, for services rendered in the General Vaccination of the last year, - - - - 1,249 75

County of Suffolk ;——Paid expenses of the several Courts, such as witnesses, jurors, &c. ;—expenses of the Jails and House of Correction, repairs of County Buildings, and all other charges against the County, except salaries of County Officers and interest on the County debt, - - 33,560 14

The Auditor is unable to give any account of the County Expenses, more definite than the above ;—as there are no Accounts or Documents in his office from which the details can be gathered. The examination and allowance of the principal part of the County accounts are vested, by law, in boards between which and this office, there is no connexion. Those accounts, consequently, reach the Treasury through other channels, and are in no wise subject to the supervision of the Auditor's department.

Purchase of George's and Lovell's Islands :—Paid on account of the purchase of those Islands, - 1,000 00

The purchase of George's and Lovell's Islands, in Boston Harbor, was made, under a strong impression of the necessity of some measures to protect those Islands against the ravages of the ocean, and to preserve to the City such important means of defence and security. It was believed that this purchase, on the part of the City, would tend to aid an attempt which was then about to be made, to attract the attention of the government of the U. States to this important national object. This attempt was made, and has proved completely successful. An appropriation of $ 52,000 was granted at the last session of Congress, for repairs on the Islands in Boston Harbor : and measures are now taking, under direction of the Hon. Secretary of War of the U. States, to carry the objects of this grant into operation, with promptitude and efficiency. The City contracted to pay for these Islands, $ 1000 on delivery of the deeds, an annuity of $ 400 per annum, during the life of the individual to whom the title belonged, and $ 5000 at his decease. The right thus acquired by the City, has been disposed of to the United States, for the sum of six thousand dollars.

Amount carried forward, $ 330,188 39

Amount brought forward,		330,188 39
* *Incidental Expenses and Miscellaneous Claims* :—Amounts paid for the following purposes, which were not chargeable to either of the foregoing heads of expenditure, viz.—		
Surveying, drawing plans, &c. - - -	508 85	
Fuel, furniture, and other supplies, for the public offices, - - - - -	457 22	
Services of Deputy Collectors, &c. -	456 02	
Powder for the Militia, - - -	321 75	
Expenses of pulling down walls, protecting property, &c. at various fires, -	290 28	
Use of Halls for Ward Meetings, -	201 75	
Clerk-hire for the Assessors, - -	194 00	
Expense of celebration of Independence,	115 00	
Premium on Exchange of money, -	99 47	
Expenses of Inauguration of the City government, - - - - -	86 79	
Signs put up in the streets, - - -	70 12	
Recording Deeds, - - - -	44 00	
Expenses attending the reception of a distinguished visitor to the City, -	5,441 42	
Sundry miscellaneous expenses, of small amounts, - - - - -	1,538 29	
		9,824 96
Whole amount of expenditures made by authority of appropriations of the City Council, -		$340,013 35

* The sum of $5000 was added to the original appropriation for *Incidental Expenses and Miscellaneous Claims*; and the like sum was withdrawn from the appropriation for a new School House, in lieu of the Franklin School House.

(C.)

STATEMENT OF RECEIPTS of the CITY, during the financial year which commenced on the first day of June, 1824, and closed on the last day of May, 1825.

Balance on hand, in the Treasury, June 1st, 1824,		16,468 24
Income from Taxes :—Amount received on account of Tax of the year 1816,	3 90	
Amounts carried forward,	3 90	16,468 24

Amounts brought forward,		3 90	16,468 24
On account of Tax of 1820,		27 00	
" " " 1821,		171 11	
" " " 1822,		220 84	
" " " 1823,		2,429 12	
On account of the Commonwealth and City Tax of 1824, . .		216,369 29	
			219,221 26
Incomes from Sales of City Property:—Received on account of the sale of the Alms House Estate, in Leverett Street, to Bryant & Sturgis, and Whitwell & Bond, ...		10,000 00	
Received on account of a lot of the Mill Pond Land, (on Pond and Cooper Streets,) sold to John Bishop, Jun.		6,200 00	
Received for a lot of land on Temple Street, sold to B. Crombie, .		1,505 00	
Received for a lot of land on the Neck, sold to Aaron Baldwin, . .		1,000 00	
Received for a lot of land on the Neck, (Northampton St.) sold to C. Davis and J. Dorr, ...		697 50	
Received for a small piece of land on Atkinson Street, sold to William Pratt,		320 00	
Received on account of a lot of land on the Neck, sold to R. Culbert, .		100 00	
Received for a small strip of land on Warren Street, sold to Emmons & Archibald,		79 60	
		$ 19,902 10	
Received for sales of the following personal property, viz:			
An old Engine, . . .	100 00		
Furniture from Rainsford's Island,	99 55		
Old Vegetable Shed, at the Market, ...	32 40		
Lot of old Powder, . .	17 34		
Old Steps, Edge Stones, &c. &c.	41 02		
		290 31	
			20,192 41
Income from Rents:—Rent of Faneuil Hall Market— Stalls and Cellars in the Market House, . . .	4000 00		
Amounts carried forward,	4000 00		255,881 91

Amounts brought forward,	4000 00		255,881 91
Meat, Vegetable, and Fish Stalls, without the House, .	9248 22		
		13,248 22	
Rent of Shops, Offices, Chambers and Cellars, in the Old State House,		3,585 00	
Rent of Mill Pond Lands, . .		1,259 74	
Rent of Neck Lands, pasturing Cows, &c.		710 28	
Rent of Deer Island, . . .		200 00	
Rent of House in Union Street, .		48 00	
Rent of Cellar under Hancock School House, ...		100 00	
Rent of Cellar under Ward Room in Ward No. 3, ...		75 00	
Rent of land on Orange Street, .		25 00	
The City's proportion of fees received for weighing Hay, after deducting the amount allowed to the Hay-Weighers,		340 39	
Fees received for impounding animals in the City Pounds, . . .		28 38	
			19,620 01
Income from Improvements:—Received on account of the extension of Temple to Sumner Street, of various owners of estates in that vicinity, ...			425 00
Income from State Paupers:—Received of the Commonwealth, for support of State Paupers in the Alms House, .		3973 69	
For support of State Paupers in the House of Industry, ...		1209 09	
			10,182 78
Income from the House of Industry:—This amount received of Henry J. Oliver, Esq., late Treasurer of the Board of Directors of the House of Industry, being the balance of his account current settled at the Auditor's Office, . . .			550 45
Income from the Health Department:—			
Received as fees for vessels quarantined, bills of health, &c.	1658 25		
Received of the State, for repairs of buildings, &c. at Rainsford's Island, ...	187 47		
		1845 72	
Received for funeral fees, use of cars, &c.		1343 53	
Received for sales of Street Ma-			
Amounts carried forward,		3189 25	286,660 15

Amounts brought forward,		3189 25	286,660 15
nure, collected by the City teams, . . .	1986 51		
Received for work done by the City teams, for the Committee on the Extension of Faneuil Hall Market, for removing nuisances, &c. . . .	686 12		
		2672 63	
Received of Geo. Darracott, Esq., late Treasurer of the Board of Commissioners of Health, being the balance of an account settled at this office, .		82 21	
			5,944 09
Income from Common Sewers:—Received of various individuals, for entries into the Common Sewers belonging to the City,		2967 79	
Received the balance due on the final adjustment of an account in relation to Common Sewers, ...		1218 52	
			4,186 31
Income from Bonds and Notes:—Received the amount of two Notes which were due to the City, .			1,313 59
Income from Interest, &c.:—Received for interest on various debts due the City, and on moneys deposited in Bank,		1660 88	
Received as premium, in exchange of money, ...		246 77	
			1,907 65
Income from Licenses:—Amount received for licenses for public exhibitions, &c. . . .			1,947 31
Income from Militia Exempts:—Amount received from sundry persons exempted from military duty, ...			386 00
Income from the County of Suffolk:—Received for rents of the Old Court House, County House, &c. . . .		935 00	
Received of the Treasurer of the Commonwealth, for balance of accounts for costs in Criminal cases, &c. . .		6574 62	
Received for support of persons in the House of Correction, . .		1389 59	
Received for Jury verdicts, costs, fees, and fines, of the several Courts,		9197 99	
Received for forfeited recognizances,		100 00	
Received for licenses to Innholders,		2494 80	
Amounts carried forward,		20,692 00	302,345 10

Amount brought forward,	20,692 00	302,345 10
Received Excise from persons qualified as Justices of the Peace, . .	26 00	
Received Excise from persons qualified as Attorneys, ...	250 00	
Received Excise on Registered Deeds,	2 00	
		20,970 00
		$ 323,315 10

(D.)

STATEMENT IN RELATION TO THE CITY AND COUNTY DEBT.

By the Treasurer's Statement of the last year, it appears that the amount of notes due from the City and County, on the first day of June, 1824, was $207,050 00

Since that time, stock and notes for the following sums have been issued, viz:

Amount borrowed, to meet the ordinary expenses of the government, in anticipation of the taxes of 1824, .	60,000 00	
Amount of a note given for money deposited in the Treasury, for a special purpose, ...	1,000 00	
Loan for payment to occupants of the Ropewalk Lands at the bottom of the Common, for the surrender of their claims to said lands, ...	58,000 00	
Loan under authority of an order of the City Council, passed Sept. 11th, 1823, for building a House of Correction,	19,000 00	
Loan under authority of an order of the City Council, passed Sept. 23d, 1824, authorizing the Treasurer to borrow $50,000, ...	36,300 00	
	174,300 00	
Loaned to the City Treasurer, by the Committee on the Extension of Faneuil Hall Market, ...	108,957 75	
Making the whole amount borrowed by the Treasurer, within the last financial year, . .		283,257 75
Amount carried forward,		490,307 75

From which deduct the following payments on account of the City and County Debt, viz:

Amount brought forward,		490,307 75
Paid the second annual instalment on the loan for building the Court House and Prisons in Leverett-street, . .	10,000 00	
Paid the amount of a note included in the same loan, ...	6,360 00	
Paid the first annual instalment of the 5 per cent. stock of 1823, . .	5,000 00	
Paid the whole amount of a loan, under the order of September 11th, 1823, for building a House of Correction, .	27,000 00	
Paid the whole amount which had been borrowed in anticipation of the taxes of 1824, ...	110,000 00	
Paid several other notes, amounting to	9,050 00	
	167,410 00	
Paid, from the City Treasury, interest on the stock for the extension of Faneuil Hall Market; which payment is to be deducted from the amount borrowed of the committee on that subject,	17,023 90	
Making the whole amount paid by the City Treasurer, during the last financial year, on account of the City and County Debt, ...		184,433 90
Aggregate amount of the City and County Debt, on the first day of June, 1825, exclusive of the stock issued on account of the extension of Faneuil Hall Market, ...		$305,873 85

The character of the City and County Debt, on the first day of June, 1825, was as follows, viz:—

Amount unpaid of the Loan for the erection of the Court House and Prisons in Leverett Street, bearing an interest of five per cent. per annum,	73,640 00
Amount due on a Note given for money deposited in the Treasury, for a special purpose, at five per cent. interest, ...	1,000 00
Amount unpaid of the Loan of 1823, payable in annual instalments of $ 5000 each; bearing an interest of five per cent.	45,000 00
Amount of the Ropewalk Loan, payable in ten years, at four per cent. interest, ...	58,000 00
Amount of the Loan, under an order of the City Council, of September 23d, 1824, payable at the pleasure of the City after one year; a part at 4 1-2 and the remainder at 4 3-4 per cent. interest,	36,300 00
Balance due from the City, to the Committee on the extension of Faneuil Hall Market, . .	91,933 85
Whole amount of the debt, June 1st, 1825,	$ 305,873 85

It will be perceived, by the foregoing Statement, that the public debt of the City has increased, within the last year, the sum of $ 98,823 85.—This increase of debt is not chargeable, however, upon the ordinary operations of the government, during the year. The following Loans were authorised by the City Council, for special purposes, viz :—

For extinguishing the claims of occupants of the Rope-walk Lands, ...	$ 58,000 00
To make up the deficiency of the preceding year,	50,000 00
Had the above Loans been fully negociated, the increase of the City debt would have been .	108,000 00
The increase of the City debt is, in fact, but .	98,823 85
Thus it appears that, setting aside those two Loans for extraordinary purposes, the City debt has been diminished, in the sum of	$ 9,176 15

Within the last year, the Almshouse Estate, in Leverett Street, has been disposed of, at the sum of $100,000, payable in annual instalments of $ 10,000 each; and it is believed to be the intention of the City Council to apply the proceeds of this sale, as far as they will go, to the liquidation of the public debt.

(E.)

The City of Boston;

In its own *Account Current of Income and Expenditure*, for the financial year, which commenced on the first day of June, 1824, and closed on the last day of May, 1825.

Dr.

To amount of Expenditures, under appropriations of the City Council for the present year, as per Statement marked B. - . - -		$ 340,013 35
To amount paid on account of small debts, due from the City previous to the commencement of the present financial year, viz :—		
On drafts of the Mayor and Aldermen,	171 38	
On drafts of the Overseers of the Poor,	99 25	
		270 63
Amount carried forward,		340,283 98

Amount brought forward,		340,283 98
To amount of City Stock and Notes paid and taken up, as per Statement marked D.	167,410	
Deduct the amount of the regular instalments of the City and County Debt, the payment of which was provided for by appropriation, and is included in the before mentioned *Statement of Expenditures* marked B. - - -	15,000	
		152,410 00
To amount paid for the surrender of claims upon the Ropewalk Lands, from the Loan authorised for that special purpose, - - - - - -	43,190 72	
To amount of discount on the Ropewalk Loan; said loan having been negociated at an interest of four per centum per annum, - - - - -	3,240 00	
		46,430 72
To amount of Interest paid out, for account of the Committee on the extension of Faneuil Hall Market, - - - - - - - - -		17,023 90
		556,148 60
To balance of account, being the amount of money in the City Treasury, June 1st, 1325, -		51,655 40
		$607,804 00

Cr.

By amount of Receipts from various sources, as per Statement marked C. - - - - -	323,315 10
By amount of City Stock and Notes issued during the year, as per Statement marked D. -	174,300 00
By amount borrowed and received of the Committee on the extension of Faneuil Hall Market, as per Statement marked D. - - - - -	108,957 75
By amount due, and unpaid, to various individuals, whose accounts have been allowed, and are included in the *Statement of Expenditures*, but who have not yet called to receive payment, -	1,231 15
	$607,804 00

Dr. *The* CITY OF BOSTON, *in Account Current with* WILLIAM MACKAY, *Treasurer of said City,* *Cr.*

To cash paid Directors of House of Industry, in full of Appropriation of Sept. 11, 1823,	15,500 00		1824. June 1, 1825. May 31,	By balance of account settled,	16,468 24
To do. paid Directors of House of Industry, on account of Appropriation of Feb. 28, 1825,	13,940 03			By cash received for rents,	11,883 45
To do. paid for Interest,	11,653 61			By do. for sundry Notes given by me as Treasurer, from June 1, 1824,	116,300 00
To do. paid do. on the Loan for the extension of Faneuil Hall Market.	17,023 90			By do. of Treasurer of Commonwealth, for support of State Paupers, to April 30, 1824,	4,914 83
To do. paid Drafts of the Mayor, on account of the Rope Walk Lands,	42,648 12			By do do. to November, 30, 1824,	4,058 86
To do. paid Drafts of the Mayor,	208,669 37			By do. do. in the House of Industry,	1,209 09
To do. paid do. of Overseers of the Poor,	5,283 42			By do. for Taxes,	219,221 26
To do. paid Commonwealth Tax,	26,606 50			By do, for interest,	1,644 44
To do. paid sundry Notes,	157,410 00			By do. for Ropewalk Loan,	54,760 00
To do. paid Draft of the Mayor, for account of the purchase of George's and Lovell's Islands,	1,000 00			By do. for premium on $168,200 Boston Bills,	240 25
To do. paid the Mayor the amount received of Caleb Hayward, for old buildings,	1,672 59			By do. for use of Funeral Cars,	94 25
To do. paid for exchanging $43,603, current Bills into Boston money,	99 47			By do. for Street Manure,	362 00
To do. paid Deputy Collectors,	380 00			By do. for receipts to Military Exempts,	386 00
To do. paid for printing, and sundries for office,	76 02			By do. for licenses for Public Exhibitions, &c.	394 81
				By do. for Drains,	758 36
				By do. for Land sold, including $10,000 on account of Almshouse, in Leverett Street,	11,605 00
				By do. for John Hancock's Note, of Aug 16, $1811,	930 00
				By do. of C. Hayward, for proceeds of Buildings East of the Market,	1,672 59
	501,963 03			By do. of the Mayor, being Funds of the Committee for extension of Faneuil Hall Market,	108,957 75
Balance due the City of Boston,	83,877 86			By do. of the Auditor,	29,463 58
				By do. for Fines,	516 13
Dolls.	585,840 89			*Dolls.*	585,840 89

BOSTON JUNE 1ST, 1825,——ERRORS EXCEPTED,

W. MACKAY, Treasurer of the City of Boston.

Dr. *The* COUNTY OF SUFFOLK, *in account current with* WILLIAM MACKAY, *Treasurer of said County,* *Cr.*

1825.			1825.		
May 31	To cash paid sundry Bills since June 1, 1824,	3,699 19	May 31.	By cash for Rents since June 1, 1824, . . .	935 00
	To do. paid sundry persons per receipts, do.	14,006 82		By do for Excise, from persons qualified as Justices of the Peace, ...	28 00
	To do. paid drafts of the Mayor, do.	12,511 15		By do. as Attornies, ...	250 00
	To do. paid Coroners, Jurors, &c. on Inquests, do.	163 23		By do. for Fees received at Justice's Court, .	2,149 21
	To do. paid Jurors at the several Courts, do.	6,615 99		By do. for Costs paid by Defendants, ...	1,542 66
	To do. paid Witnesses do. do.	3,255 41		By do. for Fines and Costs, ...	2,478 19
	To do. paid Interest, do.	2,549 57		By do. for Jury Verdicts, ...	1,127 00
	To do. paid note to John Parker, Esq. of Jan. 1st, 1821, ...	10,000 00		By do. for Court Fees, ...	1,084 80
	To do. paid Treasurer of Law Library, for Excise received from Attornies, ...	250 00		By do. for Forfeited Recognizances, ...	400 00
	To do. paid moiety of Fines to complainants, .	25 00		By do. of Treasurer of the Commonwealth for balance of account of costs in criminal cases, &c. to June 1, 1824, ...	4,145 36
				By do. do. to Jan. 1, 1825, ...	2,429 26
				By do. do. for support of State Paupers in the House of Correction, committed by the Police Court, ...	1,389 59
				By do. of Little & Haskell, in full for old Iron, from old Gaol, ...	383 59
				By do. of do. for interest, ...	16 44
				By do. for Licenses to Innholders, &c. . . .	2,494 80
					20,853 90
				By balance due from the County, ...	32,222 46
	. . . . . *Dolls.*	53,076 36		*Dolls.*	53,076 36

BOSTON, June 1, 1825.

Errors Excepted.

W. MACKAY, Treasurer of Suffolk County.

Dr. WILLIAM MACKAY, *as Treasurer of the City of Boston and County of Suffolk.* *Cr.*

To Cash received at sundry times on account of the City of Boston, as credited in account current with the City, - - - -	585,840 89	By Cash disbursed at sundry times for account of the City of Boston, as charged in account current with the City, - - - -	501,963 03
To do. for account of the County of Suffolk,	20,853 90	By do. for account of the County of Suffolk, -	53,076 36
			555,039 39
		By balance due from William Mackay, being the amount of Cash in the Treasury,	51,655 40
Dolls.	606,694 79	*Dolls.*	606,694 79

BOSTON, JUNE 1st, 1825.

Errors Excepted,

W. MACKAY, Treasurer of the City of Boston, and County of Suffolk.

BOSTON, JUNE 9, 1825.—The Subscribers, appointed by the City Council to audit the accounts of the City and County Treasurer for the past year, ending the 31st day of May last, have attended to the duty assigned them. After a particular examination of each item, they find the accounts rightly cast, and properly vouched; and it appears that there was, on the said day, a balance in favor of the City of $ 83,877 86, and a balance against the County of $ 32,222 46, leaving a final balance in favor of the City of $ 51,655 40, of which was deposited in the City Bank to the credit of William Mackay, City Treasurer, $ 49,623 91, and in the hands of the Treasurer, $ 2,031 49.

JOHN BRYANT, HENRY J. OLIVER, } Auditors for Board of Aldermen.
G. HALLET, ISAAC PARKER, ISAAC WATERS, } Auditors for Board of Common Council.

IN BOARD OF ALDERMEN, JUNE 9, 1825.....Read and accepted. Sent down for concurrence. JOSIAH QUINCY, *Mayor.*
IN COMMON COUNCIL, JUNE, 9, 1825.....Read and concurred.
JAMES SAVAGE, *President, pro tem.*

Office of the Auditor of Accounts,
July 12th, 1825.

To the Hon. JOSIAH QUINCY, Mayor of the City of Boston, and Chairman of the Committee on the Extension of Faneuil Hall Market.

SIR,—In compliance with your request, I have prepared, and communicate herewith, a general statement of the financial concerns of *the Committee on the Extension of Faneuil Hall Market*, as they appear at this date. The accounts of that committee have been kept entirely distinct from all other accounts of the city, in order that the final result of the improvement with which they are charged, may be accurately ascertained. All the details of their transactions may be learnt, at any time, from books in this office.

The annexed statement furnishes as full a view of their pecuniary affairs, as I am able to present within so small a compass.

I am, Sir, respectfully,
Your most obedient servant,
WM. HAYDEN, JR. *Auditor of Accounts.*

EXTENSION OF FANEUIL HALL MARKET.

Statement of Payments made by the Committee.

For Estates purchased—paid by the issue of stock,	598,500 00	
Paid in cash,	186,739 31	
		785,239 31
To persons occupying various Estates, for the surrender of their leases, for expenses of removing, &c.		10,536 24
Interest paid on stock, and on money borrowed,		19,427 32
On account of laying out, and filling up, the new streets, including Drains, &c.		8,414 54
On account of building the new Market House, including a bill of Exchange remitted to England for the purchase of Slate and other materials,		59,959 66
Sundry miscellaneous expenses, including charges on sales of the store lots at auction, payments for services of referees, for legal advice, investigating titles to estates, and various other payments, not coming appropriately under either of the above classes, ...		7,144 93
		$890,722 00

The above payments have been made as follows, viz:

By the issue of stock, . .	598,500 00	
From the cash funds of the committee,	281,105 85	
Interest paid from the city treasury,	11,116 15	
		890,722 00

Statement of the Receipts of the Committee.

Sales of Store Lots on North Market Street—		
Received in cash, . . .	295,236 39	
" in notes, . . .	8,247 38	
		303,483 77
Sales of Store Lots on South Market Street—		
Received in cash, . . .	176,982 56	
" in notes, . . .	226,212 44	
		403,195 00
Rents and sales of old buildings, ...		7,656 29
Interest, and premium on exchange of money, .		2,563 07
Articles sold—such as horses, trucks, harness, &c.—and for work done by teams belonging to the committee, ...		449 63
Sale of a lot of land between the Market and Ann Street, received in notes, ...		14,775 00
		$732,122 76
The above receipts have been of the following character, viz:—In cash, . .	482,887 94	
In notes, ...	249,234 82	
		732,122 76

Memorandum from the Cash Account of the Committee.

Amount received in cash, as appears by the above Statement of *Receipts*, ...		482,887 94
Amount borrowed by the committee, for which a certificate of stock was issued, payable in one year, at five per cent. interest, . . .		5,000 00
Whole amount of money received by the committee,		487,887 94
Amount paid out in cash, as appears by the above statement of *payments*,	281,105 85	
Amount of sundry certificates of stock for the extension of Faneuil Hall Market, paid and taken up, .	103,500 00	
Amount of money loaned by the committee, to the City Treasurer, for other purposes of the city, . .	103,050 00	
Amount of cash on hand, to credit of the committee, in the City Bank, .	232 09	
		487,887 94

Memorandum from the Stock and Notes Payable Account of the Committee.

Amount of stock and notes issued for the purchase of Estates, ...	598,500 00
Amount of a certificate issued for money borrowed,	5,000 00
Amount carried forward,	603,500 00

Amount brought forward,		603,500 00
From which deduct amount of stock taken up by the committee, ...		103,500 00
And there remain still unpaid of the stock and notes issued for the extension of Faneuil Hall Market,		500,000 00

Statement of the present debts, and probable future expenditures, of the Committee on the Extension of Faneuil Hall Market; and of the means which the Committee possesses, to meet those debts and expenditures.

Amount of stock and notes, issued by the committee, and yet remaining unpaid, ...		500,000 00
Probable cost of estates, the prices of which are yet unsettled, ...		33,000 00
Probable cost of finishing the Market House, Streets, &c.		62,000 00
		595,000 00
For the payment of which, the committee have, notes of hand, secured by mortgages on the estates upon North and South Market Streets, bearing interest at 5 per cent. amounting to .		249,234 82
Estates yet unsold, estimated at a value concerning which there can be no question, ...		95,000 00
A wharf estate, for which the committee has been offered		100,000 00
Amount due to the Committee, from the City of Boston, viz.		
Loaned to the City Treasurer, .	103,050 00	
Deduct interest on the committee's debts, paid by the Treasurer, . .	11,116 15	
		91,933 85
Balance of cash on hand, in bank, . .		232 09
		536,400 76
So that, if the above anticipations of the ultimate result should prove correct, the City will eventually have to pay, for all this great improvement, (consisting of the New Market House, and six new Streets,) only a balance amounting to .		58,599 24
		595,000 00

ESTIMATE OF EXPENDITURES,

AND

Ways and Means, for the Current Year.

The Committee of the City Council, to whom was referred the communication of the Auditor of Accounts of the 9th inst. covering an Estimate for the Expenditures of the present financial year, and also the communication from the Overseers of the Poor agreeable to the request of the City Council of 18th April last, having duly considered the several subjects, respectfully report the following

Estimate of Expenditure for the year from 1st June, 1825, to 31st May, 1826.

For the State Tax of 1824, ...	$ 26,898 50
Salaries and compensation to Instructers of all the schools, except primary schools, ...	38,000 00
For primary schools, . . . , . .	13,000 00
For repairs, fuel and all contingent supplies and expenses for schools, ...	4,000 00
For purchase of land and erection of a new school house at the South of the City, - -	21,000 00
For raising a new story on the Eliot School House, for accommodation of Ward, No. 1, . .	2,500 00
For repairs on public buildings, . . .	3,000 00
For paving and repair of streets, . . .	30,000 00
For widening streets, ...	15,000 00
For salaries of city and county officers, . .	25,800 00
For city watch, . . . , . . .	9,000 00
For lamps, oil and superintendence, . . .	8,000 00
For the fire department, including new engines, hose, compensation, &c.	5,000 00
For bells and clocks, ...	700 00
For constables, ...	1,500 00
For improvement of the malls, common and Forthill,	2,000 00
For improvement of neck lands, ...	300 00
For common sewers, wells and pumps, . .	4,500 00
For internal health department, sweeping streets, removing house dirt and nuisances, . . .	9,000 00
For external health department, expense of quarantine, except salaries, ...	1,200 00
Amount carried forward,	$ 220,398 50

Amount brought forward,	$220,398 50
For construction of pipes to carry water to city stables,	550 00
For Overseers of the Poor,*	9,500 00
For Directors of the House of Industry, besides money received from other towns for support of their poor, and income of the farm at South Boston,	12,000 00
For erection of out buildings, appendages to House of Correction, ...	9,000 00
For erection of the stockade fence, authorised by City Council last year, ...	5,000 00
For erection of the building at South Boston, for relief of colored poor, ...	1,600 00
Payment of annual instalments of the City and County debt, ...	15,000 00
Payment of interest on City and County debt, -	14,000 00
Annuity for purchase of George's and Lovell's Islands,	400 00
For printing and stationary, ...	1,800 00
For survey of routes, by which water may be brought from the country, ...	1,000 00
For the County of Suffolk, including courts, jails, juries, witnesses, &c. &c.	31,500 00
Incidental expenses and miscellaneous claims, not justly chargeable to either of the foregoing heads of appropriation, ...	4,000 00
	$325,748 50
To which should be added, probable abatements of taxes, ...	4,251 50
TOTAL	$330,000 00

*The committee did not find reason to presume, that so large a sum as was asked for by the Overseers of the Poor would be needed by that Board. One item in their exhibit, of "contingent expenses in the wards over and above the usual expenditure, $4,200" seemed to the committee wholly founded in mistake, inasmuch as the City Council will not authorise any expense by that Board, "in consequence of not being possessed, as heretofore, of a house to which they might admit such persons as may need public support therein."—The computation of the committee, founded on such information as is furnished by the account of the Overseers of the Poor for last year, qualified in a very slight degree by the principle of a *gradual reduction*, as expressed in the vote of the last City Council of 18th April, gave for quarterly pensions $5000, for Ward disbursements, $2,500, and for boarding at the Massachusetts General Hospital and all other expenses, contingent or otherwise, $2000, making $9,500.

The Committee have considered it their duty to submit an estimate of the probable Ways and Means to meet the foregoing expenditures and abatements, which, with much confidence as to the result in gross, they offer, as follows:

Balance of cash in Treasurer's hands, 1st June current,	$51,655 40
City Rents, ...	19,700 00
Instalment from sale of Leverett Street Alms House,	10,000 00
Interest on sum remaining due from same, .	4,500 00
From Commonwealth for state paupers, .	10,000 00
Income from Health department, Quarantine, &c.	6,000 00
From common sewers, wells and pumps, .	5,000 00
Licenses, hay scales, fines, &c. . . .	2,600 00
Outstanding small debts and taxes, . . .	2,544 60
County rents, civil costs, criminal costs, fines, jury fees, court fees, licenses to retailers, &c. &c.	18,000 00
	130,000 00
So that there remains to be provided for, by tax,	200,000 00
	330,000 00

The Committee entertain a reasonable confidence, that if the expenditure of the year be confined to the estimate, a considerable surplus may be found in the Treasury, at the expiration of the financial year, arising from a greater productiveness of some of the sources of revenue above specified, and from sales of small parcels of city lands, occasionally occurring, and some of which are now in a course of execution or fulfilment. But it could not be safe to go far in appropriations beyond the amount above set forth, and it must always be expedient to close the year with a balance in the Treasury.

All which is repectfully submitted,

JOSIAH QUINCY, *Chairman*,

In Common Council, June 27, 1825.....Read and accepted—and sent up for concurrence.

FRANCIS J. OLIVER, *President.*

In the Board of Aldermen, June 27, 1825.....Read and concurred.

JOSIAH QUINCY, *Mayor.*

REAL AND PERSONAL PROPERTY

of the City of Boston, and County of Suffolk.

Township No. 5, in the Ninth Range, county of Penobscot.
The Common.
Fort Hill—and a lot of Land adjoining.
Land on the Mill Pond.
Upland and Flats at the bottom of the Common, including the purchase from the former occupants of the Ropewalk Lands.
Marsh on each side of the Neck.
Two Malls on the Neck.
A lot of land at the head of the Ropewalks, occupied by the State for the Laboratory.
A lot of land on each side of the street leading from Washington street to South Boston Bridge.
Land in Derne street.
A small wedge of land on Front and Beach streets.
A lot of land in Essex street, 560 feet.
A lot of land on Prince street, leased for fifty dollars per annum.
Land on which the Engine Houses stand, in Milk, Mason, and School streets, and Dock Square.
Right in the Town Dock, merged in the interests of the City in the recent improvement at Faneuil Hall Market, for which see statement of that committee, page 28.
Four burying places in the City.
One do. on the Neck.
One do. at South Boston.
Faneuil Hall, Cellars and Stalls.
Old Town House, and Cellars.
Vegetable and Fish Stalls.
County Court House and Land, in School street.
Old Court House and Land, in Court street.
New Court House, and Jails, in Leverett street.
House of Industry, House of Correction, and sixty-one acres of land, at South Boston.
Deer Island, and buildings thereon.
House and Land on Mill Pond, for Fire Hook and Ladder Company.
Watch House, and land on which it stands, in Washington street.
Two Hay Scales, and three City Pounds.
A House in Union street.
Ward Room, in Ward No. 3.
Stable on the Mill Pond.
A Fish Stall, at the North Part of the City.
Eliot School House, in North Bennet street.
Mayhew do. in Hawkins street.
Latin do. in School street.
Adams do. in Mason street.
Franklin do. in Common street.

Hancock do. in Hanover street.
Bowdoin do. in Derne street.
Boylston do. Fort Hill.
School House at South Boston.
High School House, Pinckney street.
Lot of land, recently purchased, for the erection of a new School House, for the accommodation of the South part of the City.
Lot of land, purchased the last year, for the erection of a School House, in lieu of the Franklin School House.

PERSONAL PROPERTY.

Amount unpaid, on account of the Almshouse Estate in Leverett Street, - - - - -		$90,000 00
Amount due on account of a lot of land on the Mill Pond, sold the last year, - - -		1,150 00
Various Bonds and Notes in the hands of the City Treasurer, - - - - - - - - -		2,468 35
Amount due from the Commonwealth of Massachusetts, viz:		
For support of State Poor, - -	$3,815 89	
For repairs Rainsford Island, -	125 13	
For Court charges, &c. - -	3,733 67	
		7,674 69
Amount of uncollected Taxes, estimated at -		2,800 00
Amount of Cash in the Treasury on the 1st June,		51,655 40
		$155,748 44

STATEMENT OF THE FRANKLIN FUND.

Amount of two Notes of the City Treasurer to the Trustees, bearing interest at 5 per cent, -	$7,000 00
Interest due on do. - - - - - -	490 42
Estimated amount of 58 Bonds, - - - -	5859 25
Balance in the hands of the Treasurer, - - -	1102 16
	$14,451 83

Errors Excepted,

WM. MINOT, *Treasurer.*

Donation of Mrs. Joanna Brooker and others, to the Selectmen of the Town of Boston, for the time being; the Interest of which is to be disposed of for the relief of poor Widows and sick people, at their discretion.

United States 6 per cent. Stock, - - -	$300 00
Amount carried forward,	$300 00

Amount brought forward,	$ 300 00
Jedediah Leathe's Bond and Mortgage, - - -	272 17
Robert New's do. do. - - -	666 66
John Redman's do. do. - - -	1,231 22
Benjamin Darling and Samuel Bradford's do. do.	1,300 00
Thomas Cartwright's do. do. - - - -	200 00
	$ 3,970 05

The Interest on the above has been paid in equal proportions to the Aldermen, and by them distributed, agreeably to the wills of the donors.

Donation of Abiel Smith, Esq. to the Selectmen of the Town of Boston, for the time being, the Income of which is to be appropriated to the support of a School for the instruction of People of Colour in said town, in reading, writing, and arithmetic.

20 Shares in the Newburyport Turnpike Road.
20 do. in the Second New Hampshire Turnpike Road.
5 do. in the Rhode Island Bridge Company.
1 Share in the Boston Theatre.
1 do. in the Boston Bath House.
4000 Dollars United States 3 per cent Stock.
200 do. do. 6 per cent. Stock,
4 Shares in Suffolk Bank.

REPORT

OF THE

COMMITTEE OF THE CITY COUNCIL,

WITH

The Opinion

OF

MESSRS. PRESCOTT, JACKSON, AND WEBSTER,

ON

THE POWERS AND DUTIES

OF THE

OVERSEERS OF THE POOR.

Published by Order of the City Council.

BOSTON:

TRUE AND GREENE—CITY PRINTERS.

1825.

REPORT, &c.

To the Hon. City Council.

The Overseers of the Poor of this City, conceiving that an expression of their intentions relative to the resolves passed by the City Council on the 12th May instant, and communicated to this Board, would be expected of them.—respectfully remark, that they do not feel authorized to cooperate in any measure which would place the necessitous poor beyond their personal care and oversight; that, whatever confidence they have in the sufficiency of the relief provided in the House of Industry, and of the disposition and ability of its Directors to administer it, they could not feel justified in relinquishing to those officers any of the tasks assigned to the Overseers of the Poor by law; and it will readily occur that the responsibility of the latter cannot be discharged by an appeal to the proceedings of the former, in any case. They would further remark, that since the law which invests the said Directors, in respect to the use and government of said House, with all the powers and authorities had and exercised by Overseers of the Poor, likewise empowers the former "to send such persons to said house, and for such purposes as the latter are by law authorized to do;" and as they cannot imagine that the said Directors will be less attentive to the exercise of the one office than the other, it will scarcely be thought incumbent on this Board to aid the said Directors in filling said house with proper subjects. The Overseers, therefore, cannot consent to grant permits as contemplated by said resolves, or to visit said establishment for the purpose of inquiry into the situation of its inmates, in order to make representations or suggestions to the City Council, touching their condition, treatment, and employment therein.

They would avail themselves of this occasion to inform your Hon. Boards, that there are certain paupers now residing in several towns of this commonwealth, at the expense of this city, whom they have been notified to remove; and other individuals residing out of the city, and also belonging to it, are daily liable to become chargeable in like manner; and that unless a house is provided by the City Council to which the Overseers can remove such absent paupers, the City will be exposed to great expense, and the Board to frequent embarrassment. Renewing

their requst to be seasonably furnished with a house for the accommodation of such destitute poor, that may be entitled to public support under their ministration, and respectfully suggesting that the Resolves referred to, do not, in their understanding, afford a substitute, the Board of Overseers submit the above to the favourable consideration of the City Council.

THOMAS BADGER, *Per Order.*

City of Boston, May 23, 1825.

In the Board of Aldermen, May 30, 1825.

Read and committed to the Mayor, Aldermen Carney, Welsh, and Oliver, with such as the Common Council may join, to consider and report.

Sent down for concurrence.

JOSIAH QUINCY, *Mayor.*

In Common Council, May 30, 1825.

Read and concurred, and Messrs. Savage, Williams, Thaxter, Elliot, Adan, Tracy, and Ware, are joined.

FRANCIS J. OLIVER, *President.*

June 3, 1825.

At a meeting of the Committee of the City Council, to whom was referred the memorial of the Overseers of the Poor, of the 23d of May last, it was voted that the Mayor, Mr. Savage, and Mr. Welsh, be a sub-committee, with authority to take the advice of council learned in the laws, on the powers and duties of the Overseers of the Poor, and on the various questions of difference, which have arisen between that Board and the City Council; and for this purpose to take the opinion of William Prescott, Charles Jackson, and Daniel Webster, Esquires.

A true copy.

JOSIAH QUINCY, *Chairman.*

BOSTON, 4TH JUNE, 1825.

GENTLEMEN,

IT is known to you, that an unhappy controversy has arisen between the City Council and the Overseers of the Poor, relative to their respective powers and duties. In reference to which, the Committee of the City Council, to whom was

referred the Memorial of the said Overseers, dated the 23d May last—among the Documents in the case, (marked D.) have directed me to submit the following Laws and Documents for your inspection and consideration, and to subjoin the ensuing inquiries for your official answer, as Counsel learned in the law.

Very respectfully,

I am your Humble Serv't.

JOSIAH QUINCY, *Mayor.*

Messrs. William Prescott,
Charles Jackson, and
Daniel Webster, Esqrs.

THE LAWS ARE,

1. AN ACT for employing and providing for the Poor of the Town of Boston, passed in the year 1735—Stat. 8 59.—Geo. 2d, chap, 3. ☞ *See Book of By-Laws, p* 93, and ratified and confirmed, January 10th, 1798.—c. 13. p. 341, Mass. Laws—1 vol.

2. AN ACT providing for the relief and support, employment and removal of the Poor, and for repealing all former Laws, made for those purposes.—Stat. 1793—Chap. 59.—Passed 26th Feb. 1794.—Mass. Laws, 438.

3. AN ACT concerning the House of Industry in the City of Boston, passed Feb. 3d, 1823.

4. AN ACT concerning the regulation of the House of Correction in the City of Boston, and concerning the form of actions commenced under the By-Laws of said City, and for providing for filling vacancies in the Board of Aldermen, passed June the 12th, 1824.

5. AN ACT establishing the City of Boston, passed Feb. 23, 1822—called the City Charter.

THE DOCUMENTS ARE,

1. Vote of the City Council, passed Sept 29, 1823, marked A.

2. Memorial of the Overseers of the Poor, to the City Council without date, but committed in the City Council, 5th May last, marked B.

3. The Report of the Committee of the City Council, on the

preceding Memorial, and the three Resolves subjoined, adopted by the City Council, passed 12th May last, marked C.

4. The Memorial of the Overseers of the Poor to the City Council, dated the 23d of May last, marked D.

Upon the preceding Laws and Documents, the Committee of the City Council have directed me to make and propose the following inquiries for your official answer, in the form of

QUESTIONS.

1.—Is not the erecting, providing and endowing the House for the reception and employment of the idle and poor of the City, called the House of Industry, and the appointment of Directors thereof, according to the Act, entitled "An Act concerning the House of Industry," a sufficient and legal exercise of the authority invested in the City Council, under the Acts of 1735, and of 1794, and of 1822; called the City Charter?

2.—Does not the authority given to the Directors of the House of Industry to use, regulate and govern the said House supersede with respect to all persons sent to it, any authority, in relation to them given by the Acts of 1735, and 1794, to the Overseers of the Poor, except so far as the City Council may authorise?

3.—Have the Overseers of the Poor any right to appoint a Master of said house, or to have the government thereof, or to ordain any rules or regulations concerning it?

4.—Does the saving of the Act of 10th Jan. 1789, in the Act of 1794, and the continuance in force thereby of the Act of 1735, preclude the City of Boston from any of the general privileges of the Act of 1794, which are granted by it to the other Towns of the Commonwealth, or deprive the City Council, under the transfer of powers made by the City Charter, from "directing the way and manner," in which poor and indigent persons shall be supported and relieved, according to the right secured to other Towns in the Commonwealth, in and by the Act of 1794?

5.—Is not the "direction" given by the City Council as to "the way and manner" in which the poor and indigent shall be relieved and supported, conclusive and obligatory upon the Overseers of the Poor, under and by virtue of the Act of 1794?

6.—Is not the "direction" given in the vote of the City Council, dated 29th Sept. 1823, marked A. full and sufficient, in that respect, and have the Overseers of the Poor a right to refuse to exercise that general visitatorial power, which that vote provides for and authorises.

7.—After passing and notice given of the first resolve, passed 12th of May last, marked C. have the Overseers of the Poor a right to refuse to grant permits for admission of the poor and indigent standing in need of relief, to the House of Industry, who are in other towns of this Commonwealth, but belong to Boston, and

to support such persons, in other places in said City or in such other towns?

8.—Have the Overseers of the Poor in said City a right to refuse to give permits for admission to the House of Industry of the poor and indigent of said City standing in need of relief, and to support them in other places in said City.

9.—Is there any power and authority in and over the House of Industry, which the City Council can vest in the Overseers of the Poor, consistent with the powers and authority, vested by the Act of 3d Feb. 1823, in the Directors of the House of Industry, other and greater than those invested and specified in the vote of the City Council, passed Sept. 29th, 1823 marked, A, and the second resolve of that body, passed the 12th of May last, marked C.

(A.)

VOTE OF THE CITY COUNCIL,
Dated Sept. 29, 1823.

Voted,—That the City Council "direct" in conformity to "An act providing for the relief and support, employment and removal of the poor, and for repealing all former Law made for those purposes, passed the 26th of February, 1794, "that the way and manner" in which the Overseers of the Poor shall exercise "the care and oversight" vested in them by the said Statute of 1794, in relation to such poor as are employed in the House at South Boston, shall be, by a general visitatorial power, and for this purpose they shall have right, at all times by their committees, to visit, inspect and inquire into the treatment of the Poor, and the management of the House; and in case of any dissatifaction, to make such representations to the City Council as the nature of the exigency of the case may require.

Read and accepted, Sept. 29, 1823.

A true extract from Records of City Council,

Attest,

S. F. McCLEARY, *City Clerk.*

(B.)

To the Hon. Mayor, Aldermen, and Common Council for the City of Boston, in City Council assembled.

Gentlemen,

The Board of Overseers of the Poor, for this City, have met, this 4th day of May, 1825, at their office, and proceeded to organize the Board; and have chosen Thomas Badger, Esq. their Chairman; and are now ready to take the oversight, care

and government of any suitable house that may be provided by the City, for the accommodation of the poor and distressed, that may have claims on them in their said capacity, for relief, and request that a house be assigned for said purpose.

THOMAS BADGER, *Chairman, per order.*

EBENEZER PARKER, *Secretary.*

May 5, 1825.

Referred to a committee of the City Council,

JOSIAH QUINCY,, *Mayor, Chairman.*

(C.)

The committee of both branches of the City Counctl, to whom was referred the application of the Overseers of the Poor, for the providing a suitable house for the accommodation of the poor and distressed, and expressing their readiness to take the oversight, care and government of such house, respectfully

REPORT,

That such a house is already provided in this City, established by law, and placed under the oversight and care of Directors of the House of Industry, who are invested in this respect, by the Statutes of this Commonwealth, with all the powers and authorities "had and exercised by Overseers of the Poor," that the state of this house, under the wise and active management of those Directors is, in every respect, satisfactory; the poor of every class content; and the moral and physical condition of the inmates placed upon a new system, calculated to ameliorate both in as high a degree, as in the nature of things is possible, under the wise arrangements of those Directors, annually chosen by, and responsible to the City Council.

While your committee are happy in being thus able to state the results and prospects of this institution, they are not less gratified, that the City Council are able, consistent with the legally invested rights of the Directors of that House, to avail themselves in relation to it of the general aid of the Overseers of the Poor, and at the same time to grant them all the practical and useful facilities, relative to providing for the poor, which from the tenor of their application they desire; and thus the general arrangements of the poor of the city enjoy the advantage of the intelligence & experience of the members of both the Overseers of the Poor and of the Directors of the House of Industry.

Their general views will be developed in the subjoined resolutions, which they respectfully report to the City Council for its consideration and adoption.

All which is submitted.

By order of the Committee,

BOSTON, 12th May, 1825. JOSIAH QUINCY, *Chairman.*

Resolved, 1.—That the Overseers of the Poor be, and they are hereby authorised and requested to grant permits for the admission of any person, in their judgment, entitled to receive the support of the City, in the tenement of the City, denominated the House of Industry, at South Boston, in like manner as the Directors of said House are authorised by law; and that the Superintendent of said house be, and hereby is authorised and directed to receive and take charge of persons to whom such permits have been granted; and to provide for their relief, support and employment in said house, according to the regulations, and under the superintendence of the Directors of the House of Industry.

Resolved, 2.—That the Overseers of the Poor be, and they hereby are authorised and requested, at their discretion with, or without notice, to visit the establishment, called the House of Industry, at South Boston, to inquire into the condition, treatment and employment of the poor, who may be inmates therein, and to make such representations and suggestions, from time to time, to the City Council, in relation to their said condition, treatment and employment, as their wisdom and experience may suggest.

Resolved, 3.—That the Mayor and Aldermen be, and they hereby are authorised to provide a suitable vehicle for the conveyance to the House of Industry, of sick, decrepid persons, or those otherwise incapacitated from going of themselves to such house—and that the same be, at all times, subject to the order of the Overseers of the Poor, and of the Directors of the House of Industry, for the purpose above specified.

In the Board of Aldermen, May 12, 1825....Read and accepted—Sent down for concurrence,

JOSIAH QUINCY, *Mayor.*

In Common Council, May 12, 1825....Read and concurred.

FRANCIS J. OLIVER, *President.*

A true copy—*Attest*,

S. F. McCLEARY, *City Clerk.*

(D.)

OVERSEERS OF THE POOR.

The following communication from the Overseers of the Poor was read and committed to the Mayor, Aldermen Carney, Welsh, and Oliver; Messrs. Savage, Williams, Thaxter, Elliot, Adan, Tracy and Ware:

To the Hon. City Council—

The Overseers of the Poor of this City conceiving that an expression of their intentions relative to the Resolves passed by the City Council on 12th May inst. and communicated to this Board, would be expected of them, Respectfully remark; that they do

not feel authorised to cooperate in any measure which would place the necessitous poor beyond their personal care and oversight;—that whatever confidence they have in the sufficiency of the relief provided in the House of Industry, and of the disposition and ability of its Directors to administer it, they could not feel justified in relinquishing to those officers any of the tasks assigned to the Overseers of the Poor by law; and it will readily occur that the responsibility of the latter cannot be discharged by an appeal to the proceedings of the former in any case. They would further remark, that since the law which invests the said Directors, in respect to the use and government of said house, with all the powers and authorities had and exercised by Overseers of the Poor, likewise empowers the former "to send such persons to said house, and for such purposes as the latter are authorized to do," and as they cannot imagine that the said Directors will be less attentive to the exercise of the one office than the other, it will scarcely be thought incumbent on this Board to aid the said Directors in filling said house with proper subjects. The Overseers, therefore, cannot consent to grant permits as contemplated by said resolves, or to visit said establishment for the purpose of inquiry into the situation of its inmates, in order to make representations or suggestions to the City Council, touching their condition, treatment, and employment therein. They would avail themselves of this occasion to inform your Honorable Boards, that there are certain paupers now residing in several towns of the Commonwealth, at the expense of this city, whom they have been notified to remove; and other individuals residing out of the city, and also belonging to it, are daily liable to become chargeable in like manner; and that unless a house is provided by the City Council, to which the Overseers can remove such absent paupers, the city will be exposed to great expense, and the board to frequent embarrassment. Renewing their request to be seasonably furnished with a house for the accommodation of such destitute poor that may be entitled to public support under their ministration, and respectfully suggesting that the resolves referred to, do not in their understanding afford a substitute, the Board of Overseers submit the above to the favorable consideration of the City Council.

(Signed) THOS. BADGER, Per Order.

City of Boston, May 23, 1825.

OPINION.

In making up our opinion on the questions now pending between the City Council, and the Overseers of the Poor, respecting the powers and duties of the latter, we have considered first, the general provisions of the law on this subject; and secondly, the Statutes which apply exclusively to the City of Boston.

By the Statute, 1793, c. 59, towns may choose any number, not exceeding twelve, Overseers of the Poor, who shall have the care and oversight of the poor, and see that they are suitably relieved, supported and employed, either in the work-house or other tenements belonging to the town, or in such other way and manner as they (the town) shall direct, or otherwise at the discretion of the overseers. By the City Charter, (Stat. 1821, c. 110,) the City Council now has all the power in this respect that was formerly vested in the town. If there were no other Statute on this subject, it is evident that the City Council would be authorized to provide a house for their poor, and prescribe the manner in which they should be supported and employed in it; or to cause them to be relieved at their own houses, or in other private houses, or in short, in any manner which in the discretion of the City Council should appear best; and it would be the duty of the Overseers to comply with such directions.

By the Provincial Statute, 8 and 9, Geo. 2. c. 3. (passed in May, 1735,) the town of Boston was authorized to erect a house for the reception and employment of the idle and poor, and to discontinue the same if they should think proper; the house to be under the regulation of the Overseers of the Poor, who had power to make orders and by-laws for its government, subject to the controul of the town, and to appoint the Master and other officers of the house. If there were no other law but those above mentioned, the City Council might in their discretion discontinue their Alms-house, and require that their poor should be relieved and supported in some other place or other manner; but as long as the City had a house for the poor, in pursuance of that Statute of 1735, the Overseers would have had the regulation and government of it. This last mentioned Statute furnishes the only foundation for the claims of the Overseers; and although there might possibly be a question whether it has not been virtually repealed, (at least so far as it relates to the government of the Alms-house,) yet we have thought it more safe and expedient to proceed on the supposition that it remains in force, excepting so far as it has been clearly altered by subsequent Statutes.

In the year 1823, the City had erected what they called a House of Industry. If this is to be considered as the "House for the reception and employment of the idle and poor," pursuant to the Statute of 1735, the Overseers would have had the government of it, if no other provision had been made. But by the Statute of the 3d Feb. 1823, (1822, c. 56,) the Legislature gave the government of this House of Industry to nine Directors, to be chosen by the City Council. If, therefore, this is the Alms-house, the government of it is taken from the Overseers, and vested in the nine Directors; and the Statute of 1735 is so far repealed. The City Council could not, as we conceive, give to the Overseers any controul over this House, inconsistent with the

authority vested by law in the Directors. On the other hand, if this House of Industry is a distinct establishment, and not such a *Poor-House* as is contemplated in the Statute of 1735, it is clear that the Overseers have nothing to do with it. It is equally clear that, whether the House is of one or the other description, the City Council has authority, according to the Statute 1793, c. 59, to require that the poor should be relieved, supported, and employed in that House.

It may be proper here to remark, that although the law appears to give an unlimited power to towns to cause their poor to be relieved in any manner whatever, yet there seems to be some limitation arising necessarily out of peculiar circumstances, and from other parts of the law. If, for example, a poor person should break a limb, or be so ill that he could not be removed without endangering his life, the Overseers would be bound to relieve him immediately, without carrying him to the poor-house, or before he could be sent there, notwithstanding the town should have prescribed that as the place for maintaining the poor. There is another kind of exception, which though not required by law, seems to be called for by humanity and benevolence, as well as by a regard to economy; and that is, of those householders and others who require only partial relief, and who may be rendered more comfortable by a small supply of necessaries at their own houses, than by being wholly supported in a poor-house: and the undersigned would suggest to the City Council the expediency of passing an Order for the relief and employment of the Poor in the House of Industry, and to except from its operation the two classes of persons above mentioned.

As to all those person who may be lawfully relieved, without being sent to the House of Industry, the care of them remains entirely with the Overseers; but as to all who ought by law, and the orders of the City Council, to be relieved and supported in that place, the Directors have the same powers, that the Overseers have, to send them there, and have the sole power of governing them after they are admitted.

If the City Council has a right to require that all the poor, excepting the two classes above mentioned, shall be supported in the House of Industry, it necessarily follows that the Overseers are bound to send all such poor there for relief; and if they should decline to do so, the remedy would be substantially the same as in any other town in the Commonwealth where the Overseers should refuse to provide for the poor according to law and to the directions of the town.

These general views of the subject exhibit the opinions that we have formed on most of the points in controversy; but we proceed briefly to give a specified answer to each of the questions contained in the annexed papers.

To the first, we answer, that in our opinion the erecting and providing for the House of Industry, is a valid and legal exercise

of authority by the City Council; and we also think that it may be considered such a Poor-House as is contemplated by the Statute of 1735; though for the reasons above mentioned we have not thought it material to settle this last question. We have no doubt that it is a house in which the City Council may lawfully order the poor to be relieved and employed; and that the poor, when there, must be relieved and employed by the Directors, and under their authority.

To the second, we answer in the affirmative. It is impossible that two distinct and independent bodies should each have the whole of the authority in question; and the Statute of 1822, c. 56, has given this authority to the Directors.

To the third—in our opinion the Overseers have no such right or authority.

To the fourth--we see nothing in any of the Statutes referred to, which could prevent the town before the charter, or the City Council now, from "directing the way and manner" in which the poor should be relieved, supported and employed, as any other town in the commonwealth might do; excepting only, that before the Statute of 1822, c. 56, if the city had seen fit to build and maintain a Poor-House, in pursuance of the provisions of the Statute of 1735, the Overseers would have had the direction of the house.

To the fifth—the City Council has in our opinion the same authority in this respect, that the town formerly possessed; and their votes, pursuant to that authority, are conclusive and obligatory on the Overseers.

To the sixth—we see no necessity for the Overseers to exercise any authority over the poor in the House of Industry; and the City Council cannot, as we apprehend, give to the Overseers any authority inconsistent with that which is vested in the Directors by the Statute of 1822, c. 56. Of course we are of opinion that the Overseers cannot exercise any greater authority than that specified in the Vote of Sept. 29, 1823. This Vote however does not appear to be a full exercise of the authority of the City Council; and we would suggest the expediency of their passing a formal Order, (if there is not such a one now in force) requiring that all the poor, with the exception of the two classes above mentioned, shall be relieved, supported and employed, in the House of Industry.

To the seventh—If the City Council have passed, or should see fit to pass, an Order of the kind suggested in our preceding answer, the Overseers could not lawfully maintain the poor, who came within the terms of the order, at the expence of the city, at any other place than the House of Industry. The Directors of that house have the same power as the Overseers, to send there any of the poor persons referred to in this question.

The eighth is answered in the preceding answer.

To the ninth—we are not aware of any further measures that can or ought to be taken by the City Council in this respect.

WM. PRESCOTT,
CHARLES JACKSON,
DANIEL WEBSTER.

Boston, June 21, 1825.

CITY OF BOSTON.

The Committee of the City Council, to whom was referred the Memorial of the Overseers of the Poor, of the 23d May last, having taken the same into consideration, respectfully

REPORT.

That the subject matter of that memorial has relation to the resolves of the City Council of the 12th of May last, concerning which, the Overseers declare, that "they do not feel authorized to co-operate in the measures there proposed;" that they "could not feel justified in relinquishing to the Directors of the House of Industry any of the tasks assigned to them by law," and that they could not "consent to grant the permits as contemplated by said resolve," and notify the City Council that "unles a house is provided to which the Overseers can remove paupers, the city will be exposed to great expense."

The tenor of this memorial was of a character indicating in the opinion of your Committee so great a misapprehension of the rights and duties of the said Overseers, and this misapprehension would, if acquiesced in by the City Council, result in consequences at once so serious and embarrassing, that they deemed it proper to put those rights and duties, at once, as far as was possible, beyond all doubt or question, by laying the whole subject of controversy between the Overseers of the Poor and the City Council before council learned in the law, selecting such as had the greatest reputation in the city, and whose opinion would, as it was hoped, be conclusive with the Overseers, and certainly with the public.

Your Committee, therefore, caused the Chairman to address the letter of the 4th of June, instant, to the Hon. William Prescott, Charles Jackson, and Daniel Webster, Esquires. This letter, the documents, accompanying, and the "Opinion" of those three distinguished jurists, all of which are subjoined to this Report, constitute all that your Committee deem it necessary to state on the subject committed to them, and in conformity to the suggestions contained in that "Opinion" of the learned council, your Committee report the following Resolves, which are respectfully submitted.

By order of the Committee.

JOSIAH QUINCY, *Chairman.*

Boston, 27th June.

Resolved, That the Overseers of the Poor be, and they hereby are directed to cause all persons,—who, from the nature of the illness under which they labor, or of the accident which has befallen them, are incapable, without endangering life, to be removed from the place where they are, to be relieved and supported in such place, until they are capable so to be removed; and as soon as they are capable of being removed, the said Overseers are directed to cause them forthwith to be removed for further relief and support, to the House of Industry.

Resolved, That the Overseers of the Poor be, and they hereby are directed, as it respects those householders and others, who in their opinion require partial relief, and who may be rendered more comfortable, by a small supply at their own houses, than by being wholly supported in a Poor-House, to grant such partial relief and small supply of necessaries at their own houses.

Resolved, That the Overseers of the Poor be, and they hereby are directed to see that all poor and indigent persons, having lawful settlement in the city of Boston, and standing in need of relief, other than those belonging to the classes specified in the two preceding resolves, to be suitably relieved, supported, and employed in the House of Industry, according to the regulations and under the superintendence of the Directors of said House.

In the Board of Aldermen, June 27, 1825.—Read and accepted, and the resolves passed.

Sent down for concurrence.

JOSIAH QUINCY, *Mayor.*

In Common Council, June 27, 1825.—Read and concurred, and the same Committee instructed to have the resolves and documents printed and distributed, for the information of the inhabitants.

Sent up for concurrence.

FRANCIS J. OLIVER, *President.*

In the Board of Aldermen, June 30, 1825.—Read and concurred.

JOSIAH QUINCY, *Mayor.*

In Common Council, June 27, 1825.—Ordered that the City Clerk give notice to the Overseers of the Poor, by furnishing each member of that Board with an attested copy of the foregoing Report and Resolves.

Sent up for concurrence.

FRANCIS J. OLIVER, *President.*

In the Board of Aldermen, June 30, 1825.—Read and concurred.

JOSIAH QUINCY, *Mayor.*

FOURTEENTH

19097

ANNUAL REPORT

OF THE

Receipts & Expenditures

OF THE

CITY OF BOSTON,

AND

County of Suffolk.

MAY 1, 1826.

BOSTON:

TRUE AND GREENE....PRINTERS.

1826.

CITY OF BOSTON.

OFFICE OF THE AUDITOR OF ACCOUNTS,
May 15, 1826.

To the Hon. JOSIAH QUINCY,
Mayor of the City of Boston.

SIR,—By an ordinance of the City Council "establishing a system of accountability in the Expenditures of the City," it is enjoined upon the Auditor of Accounts to make and lay before the City Council, on or before the fifteenth day of May, annually, "a statement of all receipts and expenditures of the past year, giving in detail the amount of appropriation and expenditure for each specific object." In conformity to that provision, I have made, and have now the honor to lay before the City Council, the accompanying documents, numbered 1, 2, 3, 4, and 5.

The document No. 1 contains a *Statement of all the Appropriations* granted by the City Council, to meet the various objects of Expenditure, during the last financial year. No. 2 is a *Statement of the Expenditures* made during the year, under authority of appropriations of the City Council. The different branches of Expenditure are therein stated in detail, as far as can well be done, without making the document too voluminous;—and I have taken the liberty to make such remarks, under the appro-

priate heads, as I have thought necessary to a proper understanding of the nature and effect of some of these expenditures. No. 3 is a *Statement of the Income* of the City, during the past year. No. 4 is a *Statement in relation to the City and County Debt*, showing the several variations which have taken place in the public debt, during the year;—and its amount, and character, on the first day of May instant. No. 5 is an *Account Current of the Aggregates of Income and Expenditure*, showing the actual balance in the Treasury, on the first instant.

It will be seen, by reference to the several Statements of Income and Expenditure, that the expenditures of the year which has just closed, taking into view the expense of the improvement in Court Street, will considerably exceed the Income of the City for the year. The following statement will show the amount of this excess:—

Actual Cash *Expenditure* within the year, as per Statement No. 2, - - - - -	$352,154 43
Actual Cash *Income* within the year, as per Statement No. 3, - - - - - -	329,216 82
Balance against the City, - - - -	22,937 61
To which should be added, the expense of the improvement in Court Street, which was paid by the issue of Stock, - - - - - -	30,000 00
And the payment, in part, for a lot of land on Eliot Street, for an Engine House, Watch House, &c.; paid by the issue of Stock, - - -	1,700 00
Making the whole excess of expenditure over the income of the year, and for which loans have been resorted to, - - - - -	$54,637 16

In relation to this excess of expenditure, it may

be proper to remark, that it is not attributable to the *ordinary* expenses of the City government, but has resulted from various public improvements, which have been matured within the year, and are not of usual annual occurrence ;—and a portion of the expense of which may, therefore, be fairly considered as chargeable on the resources of future years.

I am, Sir, respectfully,

Your most obedient servant,

WM. HAYDEN, Jr.

Auditor of Accounts.

In the Board of Aldermen, May 15, 1826.

Read and sent down.

JOSIAH QUINCY, *Mayor.*

In Common Council, May 15, 1826.

Ordered, That the communication of the Auditor, with the accompanying documents, be referred to the Committee of Finance, with such as the Board of Aldermen may join, to prepare a particular statement of the Receipts and Expenditures of the City of Boston and County of Suffolk, for the past financial year, together with a particular statement of all City Property ;—and, also, to report what Tax ought to be laid, during the present financial year.

Sent up for concurrence.

JOHN R. ADAN, *President.*

In the Board of Aldermen, May 18, 1826.

Read, and concurred ;—and the Mayor, Alder-

men Bellows, Welsh, Loring, and Robbins, are joined.

JOSIAH QUINCY, *Mayor.*

CITY OF BOSTON.

In the Board of Aldermen, June 12, 1826.

Ordered, That the Auditor of Accounts be, and he is hereby, directed to cause six thousand copies of the Annual Report of the Receipts and Expenditures of the last year, and the Estimates for the current year, together with a particular Statement of all City Property, to be printed and distributed for the information of the Inhabitants.

Sent down for concurrence.

JOSIAH QUINCY, *Mayor.*

In Common Council, June 12, 1826.

This order being twice read, passed, in concurrence with the Board of Aldermen.

JOHN R. ADAN, *President.*

No. 1.

STATEMENT OF APPROPRIATIONS, made by the City Council, to meet the various objects of expenditure, during the financial year, which commenced on the first day of June, 1825, and closed on the thirtieth day of April, 1826.

The following were included in the general appropriation bill, passed June 27, 1825.

For the State Tax of 1824, - - -	$26,898 50
For Salaries and compensation to Instructers of all the Schools, except the Primary Schools,	38,000 00
For Primary Schools, - - - -	13,000 00
For repairs, fuel, and other supplies, for all the Schools, - - - - - - -	4,000 00
For purchase of land, and erection of a new School-house at the south part of the City, -	21,000 00
For raising a new story on the Eliot School-house, for the accommodation of Ward, No. 1,	2,500 00
For repairs on public buildings, - - -	3,000 00
For Paving and repair of Streets, - -	30,000 00
For widening Streets, - - - - -	15,000 00
For Salaries of all City and County Officers,	25,800 00
For the City Watch, - - - - - -	9,000 00
For Lamps, Oil, and Superintendence, -	8,000 00
For the Fire Department, including new Engines, Hose, compensation, &c. - - -	5,000 00
For Bells and Clocks, - - - - - -	700 00
For Constables, - - - - -	1,500 00
For care and improvement of the Common, Malls, and Fort Hill, - - - - - -	2,000 00
For care and improvement of the Neck Lands,	300 00
For Common Sewers, Wells, and Pumps, -	4,500 00
For the Internal Health Department; sweeping streets, removing house-dirt, and nuisances,	9,000 00
For the External Health Department; expense of quarantine, except salaries, - - -	1,200 00
For the construction of Pipes to carry Water to the City Stables, - - - - - -	550 00
Amount carried forward,	220,948 50

Amount brought forward,		220,948 50
For the Overseers of the Poor, in addition to moneys received for the support of Poor belonging to other towns, - - - -		9,500 00
For the Directors of the House of Industry; in addition to moneys received for the support of Poor belonging to other towns, and income from the farm at South Boston,	12,000 00	
Income from the establishment at South Boston, which amount the Directors of the House of Industry were authorized to expend, by the terms of the foregoing appropriation	5,193 76	
		17,193 76
For erection of out-buildings, appendages to the House of Correction, at South Boston,		9,000 00
For erection of a Stockade Fence, at the House of Industry, - - - -		5,000 00
For erection of a building at South Boston, for the relief of male colored Poor, - -		1,600 00
For Instalments of the City and County Debt,		15,000 00
For Interest on the City and County Debt,		14,000 00
For the payment of the Annuity for the purchase of George's and Lovell's Islands, -		400 00
For Printing and Stationary, - -		1,800 00
For the Survey of Routs, by which water may be brought from the country, - -		1,000 00
For the County of Suffolk; including Courts, Jails, Jurors, Witnesses, &c. - - -		31,500 00
For Incidental Expenses, and Miscellaneous Claims, not justly chargeable to either of the foregoing heads of appropriation, - -		4,000 00
		$330,942 26

The following additional appropriations were granted by the City Council, at various times, subsequently to the passage of the general appropriation bill, viz:—

For levelling and filling up the land of the City, lying west of Charles street,	2,000 00	
For erection of a building at South Boston, for the relief of female colored Poor, - - -	1,000 00	
Amounts carried forward,	3000 00	330,942 26

Amounts brought forward,	3,000 00	330,942 26
For erection of a building at South Boston, to be used as a Drying House for Oakum, a Slaughter House, and for the protection of agricultural implements, - - -	500 00	
For the arrangement of the ancient records, original writs, executions, and other papers, in the Old Court House, - - -	400 00	
For the purchase of a lot of land, on Pemberton's Hill, for an Engine House, - - -	3,000 00	
For part of the purchase money of a lot of land on Eliot street, for an Engine House, - - -	500 00	
For payment of Interest on the balance of the purchase of the abovementioned lot of land on Eliot street,	85 00	
For building Reservoirs, -	8,000 00	
For common Sewers, Wells, and Pumps,	3,500 00	
For the High School for Females,	2,000 00	
For the erection of out-buildings, appendages to the House of Correction,	10,000 00	
For the construction of a Dyke, on the City's flats, west of Washington st.	1,000 00	
For the Directors of the House of Industry, - - -	5,000 00	
For the Stockade Fence, at the House of Industry, - - -	3,000 00	
For the Overseers of the Poor,	800 00	
		40,785 00
		371,727 26
It appears, by the books of the Auditor's Office, that the aggregate *unexpended balance* of all the above appropriations amounts to -		19,572 83
Leaving the actual expenditure of the last financial year, by authority of the abovementioned appropriations, (for the details of which expenditure, see statement No. 2,) at -		$352,154 43

No. 2.

STATEMENT OF THE EXPENDITURES of the City of Boston, during the financial year, which commenced on the first day of June, 1825, and closed on the thirtieth day of April, 1826.

State Tax of 1824;

Paid into the City Treasury, in June 1825, on account of the State Tax,	4,000 00	
Paid in July 1825, on the same account,	9,449 50	
Paid in March, 1826, in full of said Tax,	13,449 00	
		26,898 50
Salaries and compensation to the Instructers of all the Schools, except the Primary Schools:—		
Instructers of the Latin School, in School street, - - -	5,610 33	
" " English High School in Pinkney street, - -	3,433 33	
Instructer of the High School for Girls, in Derne street,*	375 00	
Instructers of the Eliot School, North Bennett street, - -	3,600 00	
John Tileston, *emeritus* Writing Master, attached to the Eliot School,	600 00	
Instructers of the Hancock School, in Hanover street,	3,686 67	
" " Mayhew School, in Hawkins street, - -	3,600 00	
" " Bowdoin School, in Derne street, - -	3,600 00	
" " Boylston School, on Fort Hill, - - -	3,771 67	
Amounts carried forward,	28,277 00	$26,898 50

* The *High School for Girls* has been established within the last financial year, under direction of the School Committee, and with the sanction of the City Council. In this school, it is proposed to extend to *females* all the advantages of the higher branches of English education, which are derived to the *male* scholars in the English High School. It is conducted upon the principle of monitorial, or mutual, instruction, and has been commenced under the most favorable auspices.

Amounts brought forward,	28,277 00	$26,898 50
Instructers of the Adams School, in Mason street, - - -	3,600 00	
" " Franklin School, in Washington street, -	3,600 00	
Instructer of the South Boston School,	300 00	
Instructer of the African School, in Belknap street,* - -	325 00	
Instructress of a School at the north part of the City, for colored children; discontinued in January last,	150 00	
		36,752 00
Primary Schools;—Compensation for their personal services, for rent of room, fuel, &c. paid to forty-eight Instructresses of the Primary Schools, for the year, at $250 each,	12,000 00	
Paid to three other Instructresses, for services a part of the year; three new Primary Schools having been established by the Committee, within the year, - -	460 56	
Paid for Rewards distributed to Scholars in the Primary Schools; fifty-one Schools, $2 each, -	102 00	
Paid for Printing and other expenses of the Primary School Committee,	19 00	
		12,581 56

There being an unexpended balance of $418 44, which was not required for the Primary Schools, that sum was transferred, by order of the City Council, to meet a deficiency in the appropriation for a new Engine House on Pemberton's Hill.

Repairs, Fuel, and all other contingent expenses and supplies for the schools;		
Expenses of repairing and cleaning the various School Houses, during the year, - - -	1,253 90	
Expenses attending the annual visitation of the Schools, such as the annual dinner, the medals, &c.	1,104 62	
Amounts carried forward,	2,358 52	$76,232 06

* The City pays one-half of the salary of the Instructer of the African School; the other half is defrayed from a fund left by the late Abiel Smith, Esq.; "for the instruction of People of Colour, in reading, writing, and arithmetic."

Amounts brought forward,		2,358 52	$76,232 06
Paid for fuel, for sawing, splitting, and piling, - -		963 40	
Paid for Ink for all the Schools,		175 00	
Paid for Record Books, Stationary, and other small supplies,		178 43	
Paid for taking down, repairing, and putting up, the Stoves in the various Schools, - -		134 58	
Paid the salary of the Secretary of the School Committee, for six months, - - -		75 00	
			3,884 93
Purchase of Land, and erection of a new School House at the south part of the City:—Cost of the lot of land on which the new Franklin School House, on Washington-street, (Ward No. 12,) is erected, - -	6,000 00		
Interest on that amount to July 1, 1825, the time of payment,	133 33		
		6,133 33	
Paid for Masons' work and materials in erecting said building, -		8,794 50	
Paid for Carpenters' work and materials, in erecting said building,		6,582 99	
Paid for Stoves and Stove funnels,		241 43	
Paid for filling up an old Cellar, &c.		211 75	
Paid for drawing contracts, surveying, drawing plans, &c. -		36 00	
			22,000 00

The original appropriation of $21,000 00 having been found insufficient to complete the new School House, an application was made, by the building Committee, and a further appropriation of $1000 was granted by the City Council, $500 of which was withdrawn from the appropriation for *raising a new story on the Eliot School House*, and $500 from that for repairs of public buildings. The lower floor is occupied by a Ward Room, an Engine House, &c.; the remainder of the building is disposed of, for the different departments of the Franklin School, which has been removed from its former location in the old School House in Common (late Nassau) street.

Amount carried forward,	$102,116 99

Amount brought forward,		$102,116 99

Raising a new story on the Eliot School House, for the accommodation of Ward No. 1.

The object for which this appropriation was originally made, not having been commenced within the last financial year, the amount was withdrawn, to relieve occasional deficiencies in other branches of appropriation.

Repairs on Public Buildings :—Expended for repairs of the old State House, painting the outside, cutting new windows, making scuttle on the top, &c. &c.	863 79	
Repairs of the City Stables, building a shed, &c. - - -	354 92	
Various repairs in and about the City Offices, - - -	156 10	
Repairs at the old Faneuil Hall Market, - - - -	152 22	
Repairs of various Watch Houses,	100 57	
Small repairs on buildings at Hospital Island, on the Hay Scales, and other public buildings, - -	201 68	
		1,829 28

The appropriation being larger than was requisite, for repairing the public buildings, the last year, the sum of $1000 was withdrawn for other more pressing objects.

Paving and Repair of Streets :—Paid sundry paviours' bills, for work done in a great number of different streets of the City,	21,726 31	
Paid for Stones, Gravel, Bricks, and Lumber, for repairs of streets,	5,688 47	
For carting Stones, Gravel, &c.	4,077 98	
Paid for four Horses, Harnesses, &c. for work in the repairing of streets,	430 89	
Wages of Superintendent of the men at work in the House of Correction, breaking stones for the streets,	440 00	
Paid to various laborers on the streets,	354 70	
Expenses of laying Sidewalks, against property belonging to the City,	263 38	
		$32,981 73

Additional appropriations, to the amount of $3000, were granted by the City Council, for *Paving and Repair of Streets;* making the whole sum appropriated for that object $33,000. The additions were withdrawn, $2,000 from the appropriation for *Raising a new story on the Eliot School House,* $500 from that for the *City and County Debt,* and $500 from *Repairs of*

Amount carried forward	$136,928 00

Amount brought forward, $136,928 00

Public Buildings. The principal expenditures were for paving and repairing the Neck, Washington, (that part which was lately Orange,) Beacon, Hanover, Cambridge, Chardon, Hawkins, Court, Essex, South, Blossom, Prince, Boylston, Purchase, Cross, Common, Lynde, Somerset, Charter, Broad, Bread, Custom-House, Temple, and Tileston Streets, and Ridgeway's lane, and Bowdoin square.

Widening Streets.—For land taken, and expenses incurred by the City, in widening and improving the following streets, viz:—

For the extension of Blossom street,	4,315 57	
On account of the extension of Temple street to Sumner street,	2,423 54	
For the extension of Spring street to North Allen street, - -	1,500 00	
Widening Beacon street, - -	887 00	
" Court street, - -	800 00	
" Boylston street, - -	650 00	
" Thacher street, -	575 00	
" High street, - -	443 69	
To connect Poplar and North Allen streets, - - - -	400 00	
To widen Purchase street, -	300 00	
" Summer street, near Sea street, - -	277 00	
" Hanover street, -	239 75	
" Water street, -	192 00	
" Derne street, - -	159 00	
" Pleasant street, -	127 00	
" Salem street, - -	24 66	
On account of Improvement at Pemberton's Hill, - - -	111 49	
" " May street,	100 00	
For surveying and drawing plans of various streets, with a view to improvements, - - - -	272 00	
For legal services, in examining titles to various estates, defending actions against the City, &c.	262 20	
Paid for removing door-steps, and other obstructions, from different streets at the north part of the City, - - - - -	223 10	
		14,283 00

Amount carried forward, $151,211 00

Amount brought forward,			$151,211 00
Salaries of City and County Officers:—Paid the Salaries of the following officers, viz:			
Mayor, - - - -		2,500 00	
City and County Treasurer and Collector, including clerk hire, fuel, and incidental expenses of his office, - - - - -		3,000 00	
City Clerk, - - -		1,500 00	
Clerk of the Common Council, and Assistant City Clerk, - -		1,000 00	
Three permanent Assessors, $1000 each, - - - - -		3,000 00	
Secretary of the Board of Firewards,		200 00	
Health Commissioner, - -		800 00	
Superintendent of Burial Grounds,		800 00	
Resident Physician at Hospital Island,		1,000 00	
Keeper of Hospital Island, -		350 00	
Judge of the Municipal Court, (to whom the Commonwealth pays a like sum,) - - - -		750 00	
City Marshal - - -		1,000 00	
Clerk of Faneuil Hall Market, (eleven month's salary,) - -		916 66	
Messenger of the City Council, (eleven months' salary,) - -		458 34	
Auditor of Accounts, - -		1,000 00	
Three Judges of the Police Court, $1,500 each, -	4,500 00		
Clerk of the Police Court,	1,500 00		
Assistant Clerk of the Police Court, - -	600 00		
		6,600 00	
			24,875 00
City Watch:—Paid for services of the Watchmen employed by the City,		7,008 45	
For services of the Captain of the City Watch, - - -		346 67	
For Fuel, Oil, and other supplies, for all the Watch Houses, -		222 94	
			7,578 06

The appropriation of $9,000 for the *City Watch* was found to be more than adequate to all the purposes for which it was granted. A transfer of $1,140 was, therefore, ordered by the City Council, to meet a deficiency in another appropriation.

Amount carried forward, $183,664 06

Amount brought forward,		$183,664 06
Lamps, Oil and Superintendence :—Paid for Oil and Wicks, for the public Lamps,	5,235 17	
For services of the Lamp Lighters,	3,793 07	
For new Lamps, Lamp Posts, Ladders, and all repairs of Lamps,	590 83	
For services of the Superintendent of Lamps, - - - -	346 66	
		9,965 73

The original appropriation of $8,000 was insufficient to defray the expense of lighting the City, during the last financial year, and the sum of $2,000 was added thereto, by the City Council. Of this addition, $860 was withdrawn from the appropriation for the *City and County Debt*, and $1,140 from that for the *City Watch*. This increase of expenditure was caused by the great rise in the price of Oil, and by an order for lighting the lamps a greater number of nights in each month than formerly.

Fire Department :—Paid for new Hose for Engines, and for Hose Carriages, -		3,542 93	
For repairs and supplies, for all the Engines, - -		1,287 57	
For the new Engine from Philadelphia, and her appurtenances,		1,166 00	
For the new Engine from New York, and her appurtenances, -		1,088 73	
For new Buckets, for the Fire Department, - - -		966 25	
Premiums awarded to different Engine Companies, for playing first and second, at various fires,	560 00		
Annual compensation to Engine Companies, -	300 00		
		860 00	
Expenses of taking down walls hanging over the streets, after fires,		195 20	
Repairs of Engine Houses, -		170 61	
Rent of Engine Houses, - -		80 00	
Various incidental expenses, of small amounts, a part arising from the Board of Firewards, and the remainder from the organization of the new Fire Department,		479 66	
			9,836 95

The establishment and organization of the new Fire Department, within the last financial year, and the purchase of new Engines, and a large quantity of Hose and Buckets, have

Amount carried forward,	$203,466 74

Amount brought forward, $203,466 74

carried the expenses of this department beyond the amount anticipated at the commencement of the year; and an additional appropriation of $5,000 was made by the City Council, which was withdrawn from the appropriation for the *City and County Debt.* The introduction of an entirely new system in the management of fires, and the strict scrutiny into the state of the engines, engine houses, &c. which has recently taken place, have been the causes of this increased expenditure, for the past year, and will probably require an equal sum for the year which has just commenced. After this, it is believed, that a much smaller sum will be adequate to the purposes of the department.

Bells and Clocks:—Paid for ringing the Bells, to denote the hours of the day, and for City and Ward meetings, and other public occasions, - - - -	451 50	
For taking care of the public Clocks,	180 75	
		632 25
Constables:—Paid for services of Constables, in the preservation of the peace, on the Hill, at West Boston, - - - -	716 00	
For services, in notifying and attending public meetings, - -	209 00	
For various other services, rendered on public occasions, and at other times, - - - -	394 96	
		1,319 96
Care and Improvement of the Common, Malls, and Fort Hill:—Amount expended for carting and levelling dirt on the Common, and for work on the Malls, - - - -	298 92	
For repairs of fences at the Common and at Fort Hill, - - -	143 14	
For Trees, and work on the same,	86 88	
		528 94

As it was not deemed necessary to expend the whole appropriation of the last year for the *Common, Malls, and Fort Hill,* the sum of $1,200 was transferred from that to another appropriation, by direction of the City Council.

Care and Improvement of the Neck Lands:—Paid for repairs of fences, and other work, on the Neck Lands, - - - -	141 67	
Expenses of drawing plans, and of the sales at auction in November last,	152 06	
		293 73
Amount carried forward,		$206,241 62

Amount brought forward,		$206,241 62

At the sale of Neck Lands, in November last, eleven lots were disposed of, at prices varying from 43 to 31 cents per square foot. On account of that sale, there has been paid into the City Treasury,—

In cash, - - - - - - -	$1,844 74
In notes of hand, secured by mortgage,	16,602 69
	$18,447 43

Common Sewers, Wells, and Pumps:—Expended in laying new Common Sewers, and in repairing Sewers, in different parts of the City, - - - - -	6,902 31	
For digging Wells, and putting in new Pumps, and for repairs of old Wells and Pumps, - - -	1,404 15	
		8,306 46

New Common Sewers have been laid by the City, within the last year, in Water, Kilby, Central, Milk, Broad, Temple, Charles, Salem, Ann, Blossom, Olive, Eliot, and Beacon Streets, and in Ridgeway's Lane, Lafayette Avenue, North Square and Liberty Square. The whole expense is, in all cases, assessed upon the individuals, for the benefit of whose estates the Sewers are laid. It will be seen, by reference to the statement of income, that more than $5,000 has been collected within the year, on account of those assessments; and the accounts for the remainder are now in a train for collection. The system has fully answered the expectations which were entertained, when the business of laying Common Sewers in the streets was taken into the hands of the City; and great advantages have resulted from having them under the controul of the City government. The original appropriation of $4,500 being insufficient, $4,000 was added by the City Council, $500 of which addition was withdrawn from the appropriation for *Incidental Expenses.* New wells have also been dug, in Court Square, State Street, Cross Street and Sudbury Street, and various other public wells and pumps have been so far repaired as to render them useful at fires which may occur in their vicinity.

Internal Health Department;—sweeping streets, removing house dirt, and nuisances:—Paid the wages of men employed in sweeping the Streets, and removing the Street Dirt,	4,939 46	
To men employed in collecting and removing the House Dirt, nuisances, &c. - - - -	2,174 10	
For Hay, Grain, and other supplies, for the City Horses, - -	2,146 03	
Amounts carried forward,	9,259 59	$214,548 08

Amounts brought forward,		9,259 59	$214,548 08
For Horses purchased for the City teams, - -	505 00		
For new Carts, -	166 12		
For Boats purchased for the transportation of the dirt collected from the streets, (great complaint having been made against its being kept in the City,)	375 00		
		1,046 12	
For shoeing Horses, and mending Carts, Wagons, and Harnesses,		669 70	
For wages of the Superintendent of the City teams, - - -		523 66	
			11,499 07

The appropriation of $9,000 made at the commencement of the financial year, not proving sufficient for the support of the Internal Health Department, additional appropriations, amounting to $2,500, were granted by the City Council; $1,000 of which was withdrawn from the appropriation for the *Female High School*; and $1,500 from that for the *House of Correction.* The expenditure in this department will not be deemed too high, when it is considered that, besides the benefit of having the streets of the City kept clean, and the house offal regularly removed, the following items are fair subjects of credit to this department, viz:

Work done for the City, entirely exclusive of the Health Department, amounting to - -	2,034 20
Received for street dirt sold, as per Statement of Income, - - -	1,791 25
Received for work done for individuals, and for keeping the horses belonging to the Committee on the Extension of Faneuil Hall Market, - -	446 09
	$4,271 54

These credits would reduce the expense of cleaning the Streets and removing the house dirt, to about $7,000. All the house offal collected by the City's teams, is removed to the City's farm at South Boston, and is used as food for the swine kept at that establishment.

External Health Department;—expense of Quarantine, except Salaries:—Paid the wages and board of the boatmen employed in the Quarantine department, - - - -	689 15	
Amounts carried forward,	689 15	$226,047 15

Amounts brought forward,	689 15	$226,047 15
Paid for a new small Boat, and for repairs of the large Boat,	165 93	
For repairs of buildings on Rainsford Island, for a Pump, for Medicines for the sick, &c.	214 94	
		1,070 02
Construction of Pipes to carry water to the City stables:—Paid for lead pipe, suction, copper air vessel, &c. to conduct water from a well in Sudbury street, to the City stables, on Merrimack street, - - - - -		550 00
Overseers of the Poor:—Paid for Pensions and Grants, authorized by the Board of Overseers of the Poor, - -	4,575 83	
Paid on account of disbursements made by the members of the Board of Overseers of the Poor, in their respective Wards, for the relief of sick and destitute persons, - - - -	2,758 77	
For support of persons in the Insane Hospital, - - -	1,089 86	
Expenses of burying the dead poor, - - - -	655 25	
Paid to individuals, on account of support of paupers, -	322 53	
Paid to other towns, on account of support of paupers belonging to the City, - -	255 09	
Sundry bills of articles furnished for the Alms House in Leverett street, - - - -	103 67	
Paid on account of salary of the Clerk of the Overseers, -	385 00	
For fuel, printing, stationary, and for legal services, - -	62 46	
		10,208 46

The appropriation of $9,500 made at the commencement of the financial year, for the Overseers of the Poor, being inadequate to their expenditures, a further sum of $800 was, upon their application, granted to them by the City Council. It should be understood, that the above statement of their expenditures comprizes only the *actual payments from*

Amount carried forward, $237,875 63

Amount brought forward,			$237,875 63

the City Treasury. The Board of Overseers is vested with the right to expend moneys received for the support of poor belonging to other towns, and considerable funds received from other sources, respecting the expenditure of which they are not required to render any account at the Auditor's office.

Directors of the House of Industry:—Sundry expenditures for the farm, viz:—

Purchase of Swine, Horse, Cows, and Oxen, - - -		3,034 45	
For Hay, Straw, Seeds, Tools, &c.		534 05	
For Wagon, Harness, and repairs,		184 12	
For Trees, - - - -		107 13	
For carrying Manure to the farm,		79 00	
For work done on the farm,		66 12	
		4,004 87	
Paid for a Boat, -	650 00		
For work in and about the *building*, materials for the same, and for building a bank wall, - -	2,039 25		
For furniture for the House, such as Bedding, Chairs, Crockery, Hard Ware, &c.	662 85		
For Junk purchased,	382 09		
For Furniture, Fuel, &c. for the Director's room, -	92 50		
For a Funeral Car, bought for the use of the House, -	78 00		
		3,904 69	
Ordinary expenditures for the support of the House, viz:—			
Paid for Beef, Pork, Fish, Flour, Meal, Rice, and Beans,	5,223 74		
For Tea, Molasses, Hops, and various small supplies for the House,	2,419 49		
For Cloth, Hats, Shoes,			
Amounts carried forward,	7,643 23	7,909 56	$237,875 63

Amounts brought forward,	7,643 23	7,909 56	$237,875 63
and other articles, for clothing,	1,634 73		
For Wood, -	917 98		
For Milk, -	470 41		
For removing Paupers to the House,	124 86		
For Books, Stationary, and Printing,	129 73		
Expenses of burying the dead,	114 00		
Carriage hire for the Directors, to South Boston, - -	99 00		
Paid expenses of paupers, incurred previous to their being taken into the House,	107 57		
		11,241 51	
Paid the following salaries, viz:			
Superintendent, & family, - -	937 50		
Assistant to the Superintendent, -	550 00		
Chaplain and School Master, - -	447 18		
Physician and Medicines, - -	431 51		
School Mistress, and female Assistants in the House, -	355 71		
Teamster, - -	236 00		
Clerk to the Directors,	75 00		
		3,032 90	
			22,183 97

The appropriation made for the Directors of the House of Industry, at the commencement of the last financial year, was $12,000. This sum being insufficient, a further appropriation of $5,000 was granted by the City Council. The Directors were, also, authorized to expend any income that might arise from the establishment at South Boston. Their authority to expend, has been as follows:—

Original appropriation, - -	12,000 00	
Additional appropriation, - -	5,000 00	
Income from the following sources, viz:—		
Amounts carried forward,	17,000 00	$260,059 60

Amounts brought forward,		17,000 00	$260,059 60
From sales of Stock—Swine, Cows, Calves, and a Horse, -	2,344 77		
From work done by inmates of the House, - -	760 65		
From sales of Oakum, - -	921 93		
From sales of Vegetables, from the farm, - - -	525 51		
From sales of Sand, -	311 84		
From sales of sundry articles from the House, - - -	241 43		
Received on account of expenses incurred for support of various Paupers, - - -	87 63		
		5,193 76	
		$22,193 76	
Erection of out-buildings, appendages to the House of Correction, at South Boston :—Paid for materials for said buildings, such as Stone, Bricks, Lumber, Glass, Iron, Paints, Lead, &c. - -		6,655 79	
For Carpenter's work on the same,		4,856 05	
For Mason's work, - -		1,628 05	
For Slating, - - - -		854 77	
For wages of Blacksmith, -		325 50	
For digging a Well, for a Pump, for surveying and drawing plans, digging Cellars, Vaults, &c.		1,011 52	
			15,331 68

The appropriation of $9,000, made at the beginning of the year, being insufficient to complete the buildings at the House of Correction, $10,000 was subsequently added; but a part of that amount being unexpended, $1,500 was withdrawn for another purpose.

Erection of a Stockade Fence, at the House of Industry :—Paid for Cedar Posts, for Lumber and Poles, for said Fence, -	3,421 70	
For digging Trenches, for Carpenter's work, for Spikes, &c.	1,660 66	
		5,082 36

An additional appropriation of $3,000 was made, besides the sum of $5,000 originally granted, for the Stockade Fence. The expenditure, however, did not much exceed the sum first appropriated.

Amount carried forward,	$280,473 64

Amount brought forward,		$280,473 64
Erection of buildings at South Boston, for the relief of coloured Poor:—Paid for materials and work, for the erection of two buildings, one for the relief of *male*, and the other for *female*, coloured poor;—these buildings being in connection with the House of Industry, at South Boston, - - - - -		2,600 00
Erection of a building at South Boston, to be used as a Drying House for Oakum, a Slaughter House, and for the protection of agricultural implements belonging to the City's farm: Paid for materials and work for said building, -		500 00
Instalments of the City and County Debt:—Paid the annual Instalment of the five per cent. Loan of 1823, leaving $40,000 of that loan unpaid,	5,000 00	
Paid on account of the Loan for the erection of the Court House and Prisons in Leverett Street, leaving $70,000 of that Loan unpaid, - - -	3,640 00	
		8,640 00

The whole amount of the appropriation for the payment of instalments of the City and County Debt not being necessary for that purpose, the balance was used, by order of the City Council, to relieve deficiencies in other appropriations.

Interest on the City and County Debt:—Paid interest on various Certificates of Stock and Notes, due from the City of Boston, and County of Suffolk, - - - - - - -	13,341 43
Annuity for the purchase of George's and Lovel's Islands:—Paid this year's annuity, being the amount which the City has contracted to pay, each year, during the life of the individual of whom those Islands were purchased, - - - - - - -	400 00
Survey of Routes, by which water may be brought from the country:—Expended for a particular survey of various routes for the introduction of water, for making calculations respecting the same, and for a detailed report thereon,	566 25
Amount carried forward,	$306, 521 32

Amount brought forward,		$306,521 32
Levelling and filling up Land of the City, west of Charles Street:—Paid for carting dirt upon said land, - - - - - - -		184 40
The appropriation of $2,000, which was granted for this object, having been only partially used, the sum of $1,100 was taken from it by the City Council for another purpose.		
Arrangement of ancient Records, &c. in the old Court House:—Paid for arranging records, original writs, executions, &c. which laid, in disorder, in the old Court House, - -		338 92
Purchase of a lot of land, on Pemberton's Hill, for an Engine House:—Paid Dr. Samuel A. Shurtleff for the lot of land on Pemberton's Hill, upon which the new Engine House stands; he relinquishing all claim to damage, on account of other land taken to widen the Street, in front of his estate, - - -		3,000 00
Erection of an Engine House on Pemberton's Hill:—		
Paid for Stone, and for Stone work, in that building, - - - -	1,735 72	
For Carpenter's work, and materials, - - - -	682 12	
For work in the cellar on Cistern, for Suction, for making a Drain, &c. - - -	131 79	
For Slating the building, &c. -	122 77	
		2,672 40
The appropriation for this building was granted subsequently to the passage of the general appropriation bill;—and the amount was withdrawn from other appropriations; $1,200 from the *Common, Malls, and Fort Hill*, $1,100 from *Levelling and filling up the City's lands west of Charles Street*, and $418 44 from *Primary Schools.*		
Purchase of a lot of Land on Eliot Street for an Engine House:—Paid in part of the purchase money of said lot of Land, the remainder being paid by a certificate of City Stock, for $1,700 - - - - - - - -		487 22
Building Reservoirs:—Paid the expense of building the Reservoir in Liberty Square, - - - -	850 00	
On account of a contract to build Reservoirs in different parts of		
Amounts carried forward,	850 00	$313,204 26

Amounts brought forward,	850 00	$313,204 26
the City, the contract not yet completed, - - -	1,900 00	
Paid on account of Reservoir in Franklin Street, - -	206 71	
Expense of conducting water to the Reservoirs which are finished, - - - -	481 56	
		3,438 27
High School for Females:—Paid on account of the expense of fitting up a part of the Bowdoin School, in Derne Street, to be occupied by the High School for Females, - -		935 89
The sum of $2,000 was appropriated for the expense of establishing the Female High School; but $1,000 was subsequently withdrawn for another object.		
Construction of a Dyke on the City's flats, west of Washington Street:—Paid on account of labour and materials for said Dyke, - -		1,000 00
Printing and Stationary:—Paid for Printing done for the City, - - -	911 26	
For advertizing, - -	613 66	
For Blank Books and Stationary,	235 97	
		1,760 89
County of Suffolk; including Courts, Jails, Jurors, Witnesses, &c.:—Paid sundry persons, as per bills, approved by the County Board of Accounts, - - - -	3,090 32	
Paid sundry persons, as per receipts, authorized by the County Board of Accounts, -	4,738 85	
To Coroners, Jurors, &c. on Inquests, - - - -	275 95	
To Jurors, at the several Courts,	7,810 71	
To witnesses, Constables, &c. for attendance on the several Courts, - - - -	6,010 95	
Paid on the Mayor's County drafts, being for that part of the County expenses which come under the controul of the Mayor and Aldermen, as exercising the powers formerly vested in the Court of Sessions, - -	6,103 50	
Amounts carried forward,	28,030 28	$320,339 31

Amounts brought forward,	28,030 28	$320,339 31
Paid over to the Treasurer of the Law Library, being the amount of Excise received from persons qualified as Attorneys,	300 00	
		28,330 28
Incidental Expenses and Miscellaneous Claims, not justly chargeable to any of the foregoing heads of appropriation:—Expense of taking the Census, in 1825, according to an order of the City Council, - - -	607 05	
Fuel, Lights, &c. for the use of the different departments of the City government, - -	479 93	
Powder for the use of the Militia,	319 42	
Paid for legal services, - -	250 00	
For services rendered the Assessors, Clerk hire, and Messinger, - - - - - -	346 25	
Repairs of Burial Grounds, Funeral Cars, &c. - - -	190 56	
Cost of a Wall on the City's land on Temple Street, - -	147 27	
Rent of Rooms, and other expenses of Ward meetings, -	138 85	
Expense attending the celebration of the Anniversary of Independence, - -	125 00	
Allowance to Andrew Campbell, for services as Instructer at the Alms House, and House of Industry, - - - -	35 00	
Rent of Office occupied by the Clerk of the Common Council,	80 00	
Sundry expenses at the old Market;—repairing Scales, removing nuisances, &c. - -	62 30	
Case for books and papers, in the Mayor and Aldermen's Room,	56 57	
Fees for registering Deeds given to the City, - - -	50 25	
Reward allowed for arresting a rioter, - - - -	50 00	
Surveying and drawing Plans of City property, - - -	46 50	
Amounts carried forward,	3,034 95	$348,669 59

Amounts brought forward,	3,034 95	$348,669 59
Repairing Scales and Weights belonging to the City Hay Scales,	36 42	
Sundry small expenditures, for different objects, no one of which amounts to twenty dollars, - - - - -	413 47	
		3,484 84

An unexpended balance remaining, of the appropriation for *Incidental Expenses*, $500 thereof was withdrawn, and carried, by direction of the City Council, to the credit of another head of appropriation.

Whole amount of expenditure, $352,154 43

No. 3.

STATEMENT OF THE INCOME OF THE CITY OF BOSTON, during the financial year, which commenced on the first day of June, 1825, and closed on the thirtieth day of April, 1826.

Balance of money on hand, in the City Treasury, June 1, 1825, - - - - - -			51,655 40
Income from Taxes:—Amount received on account of Tax of the year	1817,	5 50	
On account of Tax of	1818,	75	
" "	1819,	59 70	
" "	1820,	53 57	
" "	1821,	96 20	
" "	1822,	214 27	
" "	1823,	716 91	
" "	1824,	4,330 36	
" "	1825,	181,428 90	
			186,906 16
Income from Sales of City Property:—Received of Peter C. Brooks, Esq. for land in Court			
Amount carried forward,			$238,561 56

Amount brought forward,		$238,561 56
Street, sold to him, in connection with the improvement of said street,	10,000 09	
Received of the United States, for the title of George's and Lovel's Islands, - - -	6,000 00	
Received on account of lands on the Neck, sold in November last, being ten per cent. of the amount of sales at that time,	1,844 74	
Received of Josiah Knapp, for the surrender of the right which the city possessed, of keeping a watch house in his estate in Washington Street,	1,000 00	
Received of John Green, Jun. being ten per centum of the purchase money of a lot of land near Washington Street, bought by the City, the last year, for a School House, and sold again, at auction, to said Green, - - - -	75 52	
Received for old buildings, stones, &c. sold from the lot of land upon which the new School House, at the south part of the City, was erected, - -	298 10	
Received for an old Gun House on Hull Street, and an old building on Pond Street, sold at auction, - - - -	25 19	
Received for part of the old Vegetable Shed, &c. at Faneuil Hall Market, - - -	17 95	
Received for an old Stove, from one of the public buildings,	10 00	
Received for the privilege of building arches under a side walk in Milk Street, - -	9 50	
		19,281 00
Amount carried forward		$257,842 56

Amount brought forward,			$257,842 56
Income from Rents:—Rents of Faneuil Hall Market;—Stalls and Cellars in the Market House, - -	3,708 50		
Meat, Vegetable, & Fish Stalls, without the House, - -	8,457 50		
		12,166 00	
Rent of Shops, Offices, Chambers, and Cellars in the old State House, - - - -		3,664 17	
Rents of Mill Pond Lands, -		747 65	
Rents of Neck Lands, - -		644 20	
Rent of a Ropewalk, on the Ropewalk Lands, - - -		525 17	
Rent of Deer Island, - -		500 00	
Rent of Cellar under the Ward Room, in Ward No. 3, -		100 00	
Rent of House in Union Street,		48 00	
Rent of land on Bedford Street,		6 00	
The City's proportion, (being fifteen per centum,) of the fees received for weighing Hay, &c. - - - - -		312 90	
			18,714 09
Income from the County of Suffolk:—Received for Jury Verdicts, Costs, Fees, Fines, &c. of the various Courts,		7,979 87	
Of the Treasurer of the Commonwealth, for balance of account of Costs in Criminal cases - - - -		7,186 31	
For Licenses to Innholders, Victuallers, &c. - - -		2,542 32	
For forfeited Recognisances,		851 85	
For Excise, on registered deeds,		700 19	
For rents of Court and Jury Rooms, and for various offices in the old Court House, and for the County House, -		720 00	
For support of State Criminals in the House of Correction -		214 26	
Amounts carried forward,		20,194 80	$276,556 65

Amounts brought forward,	20,194 80	$276,556 65
For Excise, received from persons qualified as Attorneys,	300 00	
For Excise, for the qualification of the Sheriff, - - -	40 00	
For Excise, from persons qualified as Justices of the Peace,	16 00	
For Excise, for the qualification of the Judge of Probate, -	4 00	
		20,554 80
Income from State Paupers:—For this amount received of the Commonwealth, for expenses of paupers under care of the Overseers of the Poor, - - - -	4,736 50	
For expenses of Paupers under the care of the Directors of the House of Industry, -	4,464 29	
		9,200 79
Income from the Health Department:—Received for sales of Street dirt, -	1,791 25	
Received for Quarantine Fees, Bills of Health, &c. - -	1,371 00	
Received of the Commonwealth, on account of repairs on the buildings, at Rainsford Island,	197 23	
Received for the use of Funeral Cars, and for Funeral Fees,	1,349 75	
Received of the Committee on the Extension of Faneuil Hall Market, for keeping their Horses at the City Stables, and for work done by the City teams, - - - -	446 09	
		5,155 32
Income from Common Sewers:—Received of various individuals, for the privilege of draining their estates into Common Sewers laid and owned by the City, - -	5,083 80	
Amount of an overpayment in 1824, on a bill for laying a Common Sewer, repaid this year, - - - -	100 00	
		5,183 80
Amount carried forward,		$316,651 36

Amount brought forward,		$316,651 36
Income from Interest:—Amount of Interest, received within the year, on various notes and bonds held by the City, and on moneys deposited in Bank, - - - - -		3,793 58
Income from Licenses:—Received for Licenses for Public Exhibitions and certificates, under seal of the City,	1,520 50	
The City's proportion of the amount received for Licenses to Innholders, Confectioners, Retailers, and Victuallers, -	1,453 00	
For Licenses of Cows and Dogs,	410 00	
		3,383 50
Income from Militia Exempts:—Received from persons between the ages of 35 and 45, exempted from Militia duty, by the payment of two dollars each, - - - - -		116 00
Income from Improvements:—Received of various individuals, towards the expense of removing a building projecting into Temple Street, - - -	70 00	
For repairs in Thacher Street,	8 62	
		78 62
Income from the House of Industry:—Received for Sales of Stock;—Swine, Cows, Calves, and a Horse, - -	2,344 77	
For work done by Inmates of the House, - - - -	760 65	
For Sales of Oakum, - -	921 93	
For Sales of Vegetables from the Farm, - - - -	525 51	
For Sales of Sand, - -	311 84	
For Sales of sundry articles from the House, - - -	241 43	
Received on account of expenses incurred for support of various paupers, - - -	87 63	
		5,193 76
Total amount of Income of the City,		$329,216 82

No. 4.

STATEMENT IN RELATION TO THE CITY AND COUNTY DEBT.

The amount of the City and County Debt, on the first day of June, 1825, was - - - - - -		$305,873 85
Since that time, the following stock and notes have been issued, viz :—		
Amount borrowed, to meet the expenses of the City Government, in anticipation of the Taxes of 1825, - -	120,000 00	
Amount borrowed, to repay the sum advanced to the City, the last year, by the Committee on the Extension of Faneuil Hall Market, - - - -	91,500 32	
Amount of a Loan, authorized by an order of the City Council, passed November 28, 1825,	20,000 00	
Amount of a Loan, authorized by an order of the City Council, passed December 19, 1825,	16,000 00	
Amount of a Note given for money deposited in the Treasury by the Mayor and Aldermen, as Trustees of Joanna Brooker's donation, - - - -	300 00	
Amount of sundry Notes given, in renewal of sundry other Notes which were due, and taken up,	39,185 00	
Amount of Stock issued for the purchase of an estate for the improvement of Court Street,	30,000 00	
Amount of a Note, on account of the purchase money of a lot of land in Eliot Street, for an Engine House, Watch House, &c. - - - - -	1,700 00	
Making the whole amount of Stock and Notes issued, within the last financial year, - - -		318,685 32
Amount carried forward,		$624,559 17

Amount brought forward,		$624,559 17

From which, there are to be deducted the following payments on account of the City and County Debt, within the last financial year, viz:

Paid the whole amount of the Loan made in anticipation of the Taxes of 1825,	120,000 00	
Paid sundry Notes which were due and taken up, and other Notes given in renewal, - -	39,185 00	
Paid an instalment of the Loan contracted for building the Court House, &c. in Leverett Street,	3,640 00	
Paid the second annual instalment of the five per cent. Stock of 1823, - - - -	5,000 00	
Paid in full, the debt due from the City to the Committee on the Extension of Faneuil Hall Market, for moneys borrowed of said Committee in 1824 and 1825, - - - -	91,933 85	
Making the whole amount paid, within the last financial year, on account of the City and County Debt, - - - - - - -		259,758 85
Aggregate amount of the City and County Debt, on the first day of May, 1826, exclusive of the Stock issued for the Extension of Faneuil Hall Market, - - - - -		$364,800 32

The character of the City and County Debt, on the first day of May, 1826, was as follows, viz:—

Amount unpaid, of the Loan contracted for the erection of the Court House and Prisons in Leverett Street, payable in annual instalments of $10,000, and bearing interest at five per cent. - - - - -	70,000 00
Amount due on a Note given for money deposited in the Treasury for a special purpose, at five per cent. interest, - - - -	1,000 00
Amount unpaid of the Loan of 1823, payable in annual instalments of $5,000, bearing an interest of five per cent. - - - -	40,000 00
Amount of the Loan contracted for quietting cer-	
Amount carried forward,	$111,000 00

Amount brought forward,	$111,000 00
tain claims to the Ropewalk Lands; payable in ten years, at four per cent. interest,	58,000 00
Amount of a Loan, made in pursuance of an order of the City Council, passed September 23, 1824, payable at the pleasure of the City after one year; a part bearing 4½, and the remainder 4¾ per cent. interest, - -	36,300 00
Amount of a Loan authorized by an order of the City Council, passed July 25, 1825, to reimburse the sums advanced to the City, in 1824 and 1825, by the Committee on the Extension of Faneuil Hall Market; this loan payable at the pleasure of the City, on thirty days notice, after one year, bearing different rates of interest, which average about 5½ per cent. - - - - - - -	91,500 32
Amount of a Loan authorized by an order of the City Council, passed November 28, 1825, payable at the pleasure of the City, on thirty days' notice, after two years, at 6 per cent. interest, - - - - -	20,000 00
Amount of a Loan authorized by an order of the City Council, passed December 19, 1825, payable January 1, 1834, at 5¼ per cent. interest, - - - - - - -	16,000 00
Amount of Stock issued by authority of an order of the City Council, passed December 28, 1825, for the purchase of an estate for the improvement of Court Street; two-thirds payable at the decease of a person having a life-estate in the premises, at 5 per cent. interest, and one-third payable in five years, at 5½ per cent. interest, - - - -	30,000 00
Amount of a note given on account of the purchase of a lot of land in Eliot Street, for an Engine House, payable in March, 1835, at 5 per cent. interest, - - - - -	1,700 00
Amount of a Note given to the Mayor and Aldermen, as Trustees of Joanna Brooker's donation, for money deposited by that Board, in the City Treasury, payable on demand, at 5 per cent. interest. - - - -	300 00
Whole amount of the debt, May 1, 1826,	$364,800 32

No. 5.

THE CITY OF BOSTON,

In its own *Account Current of Income and Expenditure*, for the financial year which commenced on the first day of June, 1825, and closed on the thirtieth day of April, 1826.

Dr.

To amount of Expenditures, during the year, as per Statement No. 2, - - -	352,154 43	
To amount charged in the Treasurer's Account, paid to Deputy Collectors, &c. - -	373 28	
		352,527 71
To amount paid on account of small debts due and allowed, but not paid, previous to the commencement of this financial year,		1,167 30
To amount of City Notes paid and taken up, during the year, including the reimbursement of the debt due from the City to the Committee on the Extension of Faneuil Hall Market, as per Statement No. 4,	259,758 85	
Deduct the amount paid on account of the regular *instalments* of the City and County Debt, which is included in the above-mentioned Statement of Expenditures, - -	8,640 00	
		251,118 85
To amount paid, (by the issue of Stock,) for the purchase of an estate for the improvement of Court Street, - - -		30,000 00
To amount paid, (by the issue of Stock,) on account of the purchase of a lot of Land on Eliot Street, for an Engine House, -		1,700 00
		636,513 86
To Balance of Account, being the amount of money in the City Treasury, May, 1, 1826,		14,516 32
		$651,030 18

Cr.

By amount of Receipts from various sources, as per Statement No. 3, - -	329,216 82
By amount due and allowed, but not paid, to various individuals, on account of this year's Expenditure, - - - -	3,128 04
By amount of City Stock and Notes, issued during the year, as per Statement No. 4,	318,685 32
	$651,030 18

Dr. *The* CITY OF BOSTON, *in Account Current with* WILLIAM MACKAY, *Treasurer of said City.* **Cr.**

To cash paid for House of Correction, on account of appropriation of Feb. 28, 1825,		699 85	1825. May 31,	By balance of account settled	51,655 40
To do. paid Commonwealth Tax for 1824, .		26,898 50		By cash received of the Auditor, ...	34,882 09
To do. paid for Interest, ...		12,183 31		By do. do. for Military exempts, . .	116 00
To do. paid Drafts of the Mayor, ...		262,675 08		By do. do. for Rents, ...	8,918 19
To do. paid Committee for the Extension of Faneuil Hall Market,	80,000 00			By do. do. for Taxes, ...	186,906 16
To do. paid Interest on Market Loan,	26,118 99			By do. do. for Interest, ...	3,777 61
		106,118 99		By do. do. for sundry Notes given by me as Treasurer, from June 1, 1825, . .	286,985 32
in the above is included $91,933 85 balance due said Committee.				By do. do. of Treasurer of the Commonwealth for support of Paupers, by the Overseers of the Poor, ...	4,736 50
To do. paid sundry Notes, ...		127,000 00		By do. do. for support of Paupers in the House of Industry, ...	4,464 29
To do. paid Deputy Collectors, ...		360 00		By do. do. for repairs of Rainsford Island,	197 23
To do. paid for sundries for office, ...		13 28		By do. do. for Land sold P. C. Brooks, Esq. in Court Street, ...	10,000 00
		535,949 01		By do. do. of Committee of Faneuil Hall Market, ...	5,286 10
Balance due the City, ...		70,874 92		By do. do. for Interest on Notes belonging to said Committee, .	8,899 04
					14,185 14
Dolls.		606,823 93		*Dolls.*	606,823 93

BOSTON, MAY 1, 1826,——ERRORS EXCEPTED,

W. MACKAY, Treasurer of the City of Boston.

Dr. *The* COUNTY OF SUFFOLK, *in Account Current with* WILLIAM MACKAY, *Treasurer of said County.* *Cr.*

To cash paid sundry bills, since June 1, 1825,	3,090 32	By cash received for Court Fees, ...	1,474 30
To do. do. sundry persons for Receipts do.	4,738 85	By do. for Jury Verdicts, ...	427 00
To do. do. Coroners, Jurors, &c. on Inquests,	275 95	By do. for Fees received at the Justice's Court,	2,508 30
To do. do. Jurors at the several Courts, .	7,810 71	By do. for Costs paid by Defendants, . .	1,620 33
To do. do. Witnesses, &c. do.	6,010 95	By do. for Fines and Costs, ...	1,947 94
To do. do. Drafts of the Mayor, ...	12,703 50	By do. for support of State Paupers in the House of Correction, received of the Treasurer of the Commonwealth, ...	214 26
To do. do. Treasurer of the Law Library, the Excise received from Attornies, . .	300 00	By do. of do. for balances of accounts of costs in criminal cases, ...	7,186 31
To do. do. sundry Notes, ...	40,825 00	By do. for Rents, ...	720 00
To do. do. for Interest, ...	1,158 12	By do. for Forfeited Recognizances, . . .	851 85
		By do. for Excise from persons qualified as Justices of the Peace, ...	18 00
		By do. as Attornies, ...	300 00
		By do. for Excise on Registered Deeds, . .	700 19
		By do. for Licenses to Innholders, &c. . .	2,542 32
		By do. for Excise from Sheriff, ...	40 00
		By do. do. Judge of Probate, .	4 00
			20,554 80
		By balance due from the County, ...	56,358 60
. . . . . *Dolls.*	76,913 40		76,913 40

BOSTON, MAY 1, 1826.

Errors Excepted.

W. MACKAY, Treasurer of Suffolk County.

Dr. WILLIAM MACKAY, *as Treasurer of the City of Boston and County of Suffolk.* *Cr.*

To cash received at sundry times on account of the City of Boston, as credited in Account Current with the City, ...	606,823 93	By cash disbursed at sundry times, for account of the City of Boston, as charged in the Account Current with the City, ...	535,949 01
To do. for account of the County of Suffolk, do.	20,554 80	By do. for account of the County of Suffolk, do.	76,913 40
			612,862 41
		By balance due from William Mackay, being amount of cash in the Treasury, ...	14,516 32
Dolls.	627,378 73	*Dolls.*	627,378 73

BOSTON, MAY 1, 1826. Errors Excepted.

W. MACKAY, { Treasurer of the City of Boston and County of Suffolk.

Boston, May 17, 1826.—The Committee appointed by the City Council to examine and audit the accounts of the City and County Treasurer, have attended to that duty, and find that they are correctly stated, and properly vouched; and that there has been received on account of the City 606,823 dollars and 93 cents, and that there has been paid on the same account 535,949 dollars and 1 cent, leaving a balance in favour of the City of 70,874 dollars and 92 cents. That there has been received on account of the County 20,554 dollars and 80 cents; and there has been paid on the same account 76,913 dollars and 40 cents, leaving a balance against the County of 56,358 dollars and 60 cents;—leaving a final balance in the Treasury, on the thirtieth day of April last, of 14,516 dollars and 32 cents, deposited to the credit of William Mackay, City Treasurer, in the City Bank.

JOHN BELLOWS,
JOHN F. LORING,
THOMAS WILEY,
AARON BALDWIN, } Committee of the City Council.

In the Board of Aldermen, May 18, 1826.—Read and accepted. Sent down for concurrence.

JOSIAH QUINCY, Mayor.

In Common Council, May 22, 1826.—Read and concurred.

JOHN R. ADAN, President

ESTIMATE OF EXPENDITURES

AND

Ways and Means, for the present financial year.

The Ordinance, "establishing a system of accountability in the expenditures of the City," requiring that the Auditor shall in the month of February annually, make and lay before the City Council, an estimate of the amount of money necessary to be raised for the expenditure of the ensuing financial year, under the respective heads of appropriation, such an Estimate was laid before the City Council, on the 27th of February last. That Estimate was referred to a joint Committee, by whom an order was reported, which, after some slight amendments, was passed by the City Council, in the following form, viz :—

CITY OF BOSTON.

An Order, relative to Specific Appropriations.

It is ordered by the City Council, that to defray the expenses of the City of Boston and the County of Suffolk, for the next financial year, which commences on the first day of May, one thousand eight hundred and twenty-six, and closes on the thirtieth day of April, one thousand eight hundred and twenty-seven, the following sums of money be, and the same are hereby respectively appropriated; that is to say :—

For salaries and compensation to the Instructers of all the Schools, except the Primary Schools,	40,000 00
For the Primary Schools, - - -	13,500 00
For repairs, fuel, and all other contingent expenses, of all the Schools, - -	4,000 00
For repairs of public buildings, - -	3,000 00
For paving and repair of Streets, - -	30,000 00
For widening Streets, - - -	25,000 00
For Salaries of all City and County Officers,	29,000 00
For the City Watch, - - -	9,000 00
For Lamps, Oil, and Superintendence, -	10,000 00
Amount carried forward,	$163,500 00

Amount brought forward,	$163,500 00
For the Fire Department, including new Engines, Hose, and all repairs of Engine Houses,	10,000 00
For Bells and Clocks, - - -	700 00
For Constables, - - -	1,500 00
For care and improvement of the Common, Malls, and Fort Hill, - - - -	2,500 00
For care and improvement of the Neck Lands,	600 00
For Common Sewers, Wells, and Pumps, -	5,000 00
For the Internal Health Department, including sweeping streets and removing house dirt, and other nuisances, - -	12,000 00
For the External Health Department, expenses of the Quarantine establishment, except salaries, - - - -	1,200 00
For the Overseers of the Poor, exclusive of moneys received from other towns, (all moneys accruing for state paupers to be paid into the City Treasury,) - - -	10,720 00
For the Directors of the House of Industry, besides moneys received from other towns for the support of their poor, and income from the City's farm at South Boston, (all moneys accruing for state paupers to be paid into the City Treasury,) - - -	15,000 00
For the completion of the Stockade Fence, at the House of Industry, - - -	3,000 00
For the payment of the annual Instalments of the City and County Debt, - -	15,000 00
For the payment of Interest on the City and County Debt, - - - -	15,000 00
For payment of the Annuity for the purchase of George's and Lovell's Islands, in Boston Harbour, - - - - -	400 00
For payment for work already performed upon the Dyke, on the City's flats, west of Washington street, - - - -	150 00
For building Reservoirs, - -	5,000 00
For Printing and Stationary, - -	1,800 00
For the County of Suffolk, including expenses of Courts, Jails, House of Correction, and all other charges, except salaries, -	31,500 00
For Incidental Expenses & Miscellaneous Claims, not justly chargeable to either of the foregoing heads of appropriation, - -	4,000 00
Amount carried forward,	$298,570 00

Amount brought forward,	$298,570 00
For probable abatement of Taxes, -	5,000 00

And it is further ordered, that no excess in any of the respective appropriations aforegoing shall be allowed by the Auditor, or the Committee of Accounts, or shall be paid by the Treasurer of the City and County, unless authorized by an order of the City Council.

The whole amount of appropriations granted in the foregoing Order is - - -	$303,570 00
Subsequently to the passage of the above order, there was appropriated "for the use of the establishment at South Boston, for the reformation of Juvenile delinquents," - -	3,500 00
And "for the completion of the dyke on the City's flats, west of Washington street," -	1,000 00
Making the whole amount of appropriations to defray the expenses of the present financial year,	$308,070 00

City of Boston, June 6, 1826.

The Committee of the City Council, to whom was referred the Annual Report of the Auditor of Accounts, in relation to the Receipts and Expenditures of the last year, with instructions to report what amount of tax ought to be laid for the present financial year, have given due consideration to the subjects with which they were charged, and respectfully ask leave to

REPORT :—

That they find the whole amount of the appropriations already made by the City Council, to meet the expenditures of the current financial year, to be $308,070 00.

In considering the course of expenditure in preceding years, your Committee find that considerable difficulty has arisen from the want of some fund, placed at the disposal of the City Council, to meet such objects of expenditure as may occur *after* the passage of the general appropriations, which are granted at the commencement of the financial year. With so many different interests to consult, and at a period so favourable to improvements of various kinds, it is impossible for any Committee of the City Council, however minute may be their investigation, to anticipate every possible form in which the necessity of expenditure may arise. To relieve this difficulty, in some measure, during the present year, the Committee believe that the circumstances of the City will authorize an appropriation of the

sum of $15,000, to meet objects of expenditure which the City Council may hereafter deem necessary, and for which no special appropriation has been made; with the condition, that any part of this sum which may not be required for other purposes, shall be applied towards the extinguishment of the public debt of the City. This sum of $15,000, added to the amount of appropriations heretofore granted, will form an aggregate of $323,070 00—to meet which, the Committee have the honour to submit the following

Estimate of Ways and Means.

Balance of money in the City Treasury, May 1, 1826,	14,516 32
Income from City Rents, - - -	20,000 00
Probable sales of City Property, -	10,000 00
Interest on Bonds and Notes held by the City,	6,000 00
From the Commonwealth, for support of State Paupers, - - - -	10,000 00
From the Health Department; including quarantine fees, funeral fees, sales of street dirt, &c.	5,000 00
From Assessments for Common Sewers, -	4,000 00
From Licenses for Public Exhibitions, &c.	2,500 00
County Rents, civil and criminal costs, fines, fees, Jury verdicts, licenses to retailers, &c. .	20,000 00
Outstanding taxes, small debts, &c. - -	11,053 68
	$103,070 00
Leaving, to be provided for by tax, - -	220,000 00
	$323,070 00

In conformity to the above statement, the Committee unanimously recommend to the City Council to lay a tax of $220,000 for the purposes of the City and County, during the present financial year.

In proposing an increase of the Tax, the Committee think proper to recal to the recollection of the City Council the fact that, notwithstanding the increased expenditures consequent upon the various public improvements which have been made within the last three or four years, the ratio of taxation has been much less than it was, for several years preceding the establishment of the City government. For the years 1819 and 1820, the ratio was eighty cents upon every hundred dollars of valuation; and since that time, although the amount of Tax has been increased, yet the increase of taxable property has been in so much greater proportion, as to reduce the ratio to seventy cents upon the hundred dollars, which was the basis of the last year's assessment. If the tax now recommended, should be passed by the City Council, it will amount to only seventy-seven cents upon the hundred dollars, even if it should

be found that there has been no increase of taxable property since the last year.

Upon the propriety of meeting the ordinary expenditures of the City government, for each year, with resources raised within the year, and without recurrence to permanent loans, your Committee believe there can be but one opinion. In any great public improvement, the commencement and completion of which are to fall within the limits of a single year, but the benefits of which are to be extended to all future years, a proportion of the expense may, with justice, be deferred for future payment; but it does not need the force of an argument to prove, that all disbursements, which are of continual occurrence, should be defrayed from an income simultaneous with the expenditure.

With these views, the Committee respectfully recommend to the City Council the adoption of the annexed order.

In behalf of the Committee,

JOSIAH QUINCY, *Chairman.*

An order levying a Tax, to pay the expenses of the City of Boston and the County of Suffolk, during the current financial year.

Ordered,—That the sum of two hundred and twenty thousand dollars be raised, by assessment on the polls and estates of the inhabitants of this City, agreeably to law, to pay the current expenses of the City, and of the County of Suffolk, during the financial year, which commenced on the first day of May, 1826, and will close on the thirtieth day of April, 1827.

In the Board of Aldermen, June 6, 1826.—Read and accepted, and the order passed. Sent down for concurrence.

JOSIAH QUINCY, *Mayor.*

In Common Council, June 12, 1826.—The foregoing Report and Order being twice read, passed, in concurrence with the Board of Aldermen.

JOHN R. ADAN, *Preisdent.*

Auditor's Office, July 12, 1826.

It will be perceived that the foregoing Report and documents have no relation to the financial operations for the *Extension of Faneuil Hall Market.* The details of that improvement have remained, through the year, under the direction of a large Committee of the City Council; by whom it has been deemed advisable, (considering the nearly completed state of that concern, and the consequent difficulty of making any satisfactory exhibit of it, at the present moment,) to postpone any public statement in regard to their transactions, until the completion of the improvement with which they were charged. In the course of two or three months, a detailed report will probably be made, embracing all the circumstances in relation to the erection of the New Market House, and the improvements connected therewith; which report will, doubtless, be published by the City Council, for general information.

WILLIAM HAYDEN, Jr. *Auditor.*

REAL AND PERSONAL PROPERTY

Of the City of Boston and County of Suffolk.

Township No. 5, in the ninth Range, county of Penobscot.
The Common.
Fort Hill—and a lot of Land adjoining.
Land on the Mill Pond.
Upland and Flats, at the bottom of the Common, including the purchase from the former occupants of the Ropewalk Lands.
Marsh on each side of the Neck.
Two Malls on the Neck.
A lot of Land at the head of the Ropewalks, occupied by the State for the Laboratory.
A lot of Land on each side of the street leading from Washington street to South Boston Bridge.
Land on Temple street.
A small wedge of Land on Front and Beach streets.
A lot of Land on Eliot street, purchased for a Watch House, Engine House, &c.
A lot of Land on Essex street, 560 feet.
A lot of Land on Prince street, leased for fifty dollars per annum.
Engine Houses, and the land on which they stand, in Milk, Mason and School Streets, Dock Square and Pemberton's Hill; the latter built within the last year.
House and Land on the Mill Pond, for Fire Hook and Ladder Company.
Four Burial Grounds in the City.
One do. on the Neck.
One do. at South Boston.
One Tomb in Copp's Hill Burial Ground, being the particular property of the City.
One do. in the Granary Burial Ground.
Nine do. in the South Boston do.
Faneuil Hall, with the Stalls and Cellars attached thereto.
The New Market House, at the east end of Faneuil Hall, together with all the land and improvements connected therewith.
Old Town House and Cellars.
Meat, Vegetable, and Fish Stalls, contiguous to Faneuil Hall Market.
A Fish Stall, at the north part of the City.
County Court House and land, in School street.
New Court House and Prisons, in Leverett street.
Old Court House, and Land connected therewith, in Court street.
County House, and Land, in Court street.

House of Industry, House of Correction, two Houses for Coloured Poor, a Slaughter House, and other out-buildings, and sixty-one acres of land at South Boston; together with the stock on hand, the farming utensils, and various articles appertaining to the establishment.
Deer Island, and the buildings thereon.
Hospital on Rainsford Island, built in 1819.
Two Hay Scales and three City Pounds.
A House in Union street.
Ward Room, in Ward No. 3.
Stable on the Mill Pond.
Eliot School House, in North Bennet street.
Mayhew do. in Hawkins street.
Latin do. in School street.
Adams do. in Mason street.
Hancock do. in Hanover street.
Bowdoin do. in Derne street.
Boylston do. Fort Hill.
School House at South Boston.
High School House, in Pinckney street.
New Franklin School House, in Washington street, built within the last year.
Old School House, in Common street, formerly occupied by the Franklin School.
Nineteen Fire Engines; three of which, (including the Hydraulion,) have been purchased within the last year.
Hose Carriages, 6 or 7 thousand feet of Hose, 310 pairs of Buckets, 20 Pump Hoses, Hose Screws, Caps, Trumpets, Badges, and various other implements appertaining to the Fire Department.
The Boat Massachusetts, with her two small boats, and other appurtenances, in the Quarantine service.
Twenty-five Horses, with Wagons, Carts, Harnesses, &c. in the service of the City.
Five Funeral Cars, with Harnesses complete.
One do. in the service of the Overseers of the Poor.
One do. used at the House of Industry.
Various public Wells and Pumps.
Between 13 and 14 thousand feet of Common Sewers, laid by the City within the last three years, and now under the controul of the City government.
Nine Reservoirs constructed by the City, within the last year.
1,147 Lamps.
Market Scales, Weights, &c.

BONDS, NOTES, AND DEBTS, DUE THE CITY.

Notes received on account of the sale of the Alms House Es-

tate in Leverett street, secured by mortgage,		90,000 00
Notes received within the last year, on account of sales of Neck Lands, - - -		17,286 69
A Note received on account of sale of a lot of Land at the south part of the City, purchased the year before last, for a School House,		679 70
Various other Bonds and Notes, in the hands of the City Treasurer, - - -		2,468 35
Amount due on account of a lot of Land on the Mill Pond, sold the year before last, -		1,200 00
Amount of uncollected Taxes, estimated at		10,000 00
Amount due, on the first of May, from the Commonwealth of Massachusetts, viz:—		
For support of State Poor,	4,425 90	
For support of Poor, in House of Correction, - - - -	1,160 05	
For Court charges, &c. - -	4,243 92	
		9,829 87
Amount of money in the City Treasury, May 1, 1826,		14,516 32
		$145,980 93

STATEMENT OF THE FRANKLIN FUND.

Estimated amount of the Franklin fund, as stated in the last annual Report, - - - - - -	14,451 83
Amount of increase, during the year, 4½ per cent.	650 29
Present value of the Fund, - -	$15,102 12

Donation of Mrs. Joanna Brooker and others, to the Selectmen of the Town of Boston, for the time being; the interest of which is to be disposed of for the relief of poor Widows and sick people, at their discretion.

One certificate of City five per cent. Stock, - - -	$300 00
Jedediah Leathe's Bond and Mortgage, - - -	272 17
Robert New's do. do. - - - -	666 66
John Redman's do. do. - - - -	1,231 22
Benjamin Darling and Samuel Bradford's do. do.	1,300 00
Thomas Cartwright's do. do. - - - -	200 00
	$3,970 05

The interest on the above has been paid in equal proportions to the Aldermen, and by them distributed, agreeably to the wills of the donors.

Donation of Abiel Smith, Esq. to the Selectmen of the Town of Boston, for the time being, the Income of which is to be appropriated to the support of a School for the instruction of People of Colour in said town, in reading, writing, and arithmetic.

20 Shares in the Newburyport Turnpike Road.
20 do. in the Second New Hampshire Turnpike Road.
5 do. in the Rhode Island Bridge Company.
1 Share in the Boston Theatre.
1 do. in the Boston Bath House.
4000 Dollars United States 3 per cent. stock.
200 do. do. 6 per cent. stock.
4 Shares in Suffolk Bank.

FIFTEENTH

ANNUAL REPORT

OF THE

Receipts & Expenditures

OF THE

CITY OF BOSTON,

AND

County of Suffolk,

MAY 1, 1827.

BOSTON:
TRUE AND GREENE....PRINTERS.

1827.

19097

CITY OF BOSTON.

OFFICE OF THE AUDITOR OF ACCOUNTS,
May 14, 1827.

The Auditor of Accounts has the honor to lay before the City Council his *Annual Report of the Receipts and Expenditures of the City*, for the financial year which commenced on the first day of May 1826, and closed on the thirtieth day of April 1827. The accompanying documents, numbered 1, 2, 3, and 4, embrace views of the appropriations, expenditures, income, and public debt, sufficiently detailed, it is believed, for a full and faithful compliance with the provisions of that Section of the City Charter, which enjoins upon the Government of the City, the publication and distribution, for the information of the citizens, of annual and particular statements of its financial transactions.

Refering to documents numbered 2 and 3, it will be seen, that the amount of the actual expenditures, in money, during the financial year which has just closed, amounts to -	$371,126 09
And that the actual ordinary income, in money, during the same period, amounts to - -	337,402 25
Leaving a balance against the City, being an excess of expenditure over income, of - -	$33,723 84

If to this balance there be added, the amount paid by

the issue of stock, for an estate taken to widen Merchants' Row, -	20,000 00	
Deducting the amount of a note received on account of that improvement,	3,000 00	
And leaving a balance of debt, from that transaction of		17,000 00
It will result, that the entire financial operations of the last year present a balance against the City, of		$50,723 84

In the computation of this balance against the City, it may be said that it is not proper to reckon the payment on account of the improvement of Merchants' Row, that improvement being of such a permanent character as to justify the postponement of the principal part of its expense to future years; but it must be observed, also, that in the statement of income, several items have been included, such as the balance in the Treasury at the beginning of the year, and the amount of sales of City property, which are not fairly applicable to ordinary annual expenditure, and which the City Council has determined shall not, hereafter, be so applied.

The balance of money in the City Treasury, on the first of the present month, was $35,640 02.—The following statement will show the manner in which that balance has been obtained.

The receipts into the Treasury have been as follows, viz:—

Income from the ordinary sources of revenue, as per statement No. 3,	337,402 25
Amount of a loan made in pursuance of an Order of the City Council, passed March 5, 1827,	30,000 00
Amount carried forward,	367,402 25

Amount brought forward,		367,402 25
Amount received for $95,000 of 4½ per cent City Stock, sold at auction, October 20, 1826, -	95,150 00	
From which, deduct the amount of other City Stock paid and taken up, for the extinguishment of which the abovementioned 4½ per cent loan was negociated,	91,500 32	
Leaving in the Treasury, a balance, from that transaction, of - -		3,649 68
Amount of notes transferred to the City by the committee on the extension of Faneuil Hall Market, and paid in at the City Treasury, within the last financial year, - -		35,714 18
Making the total *Receipts*, in money, during the year, -		406,766 11
The total *Expenditures*, in money, during the year, amount, as per statement No. 2, to -		371,126 09
Leaving a balance of money in the Treasury of the City, on the first day of May, 1827, of		$35,640 02

In the Annual Report, submitted last year, the amount of the public debt of the City was stated at $364,800 32. Since that time, the final Report of the Committee on the Extension of Faneuil Hall Market, and Orders of the City Council authorizing other loans, have very materially increased its amount. The changes which have taken place in the City Debt may be briefly stated as follows, viz:

Amount of the debt on the first of May, 1826, - -		364,800 32
To which may now be added the entire debt contracted for the erection of the New Faneuil Hall Market, and for the improvements connected therewith,		608,475 00
Amount of stock issued for the purchase of an estate, to widen Merchants' Row, - - -		20,000 00
Amount of a $4\frac{1}{2}$ per cent stock sold at auction, for the redemption of certain portions of the City Debt, bearing higher rates of interest,	95,000 00	
From which sum, deduct the amount of debt actually extinguished with the proceeds of the above mentioned $4\frac{1}{2}$ per cent stock,	91,500 32	
Leaving a balance of debt against the City, from that transaction, of		3,499 68
Amount of a loan made in pursuance of an Order of the City Council, passed March 5, 1827, at $4\frac{1}{2}$ per cent interest, payable in eleven months,		30,000 00
		$1,026,775 00
Deduct the amount of the regular annual instalments of the debt, paid the last year, - - -		15,000 00
And the sum total of the public debt of the City of Boston, on the first day of May 1827, was -		$1,011,775 00

On the first day of May 1826, there were in the City Treasury, bonds and notes, the property of the City, amounting to *Amount carried forward,* 110,434 74

Amonnt brought forward,	110,434 74
To which may be added the amount of bonds and notes transferred to the City Treasury, by the Committee on the Extension of Faneuil Hall Market, yet remaining unpaid, -	183,995 64
A note taken on account of the improvement in Merchants' Row,	3,000 00
And a note taken on account of the sale of a piece of land, or flats, near the Franklin School House, -	1,666 00
Which make the whole amount of bonds and notes held by the City,	$299,096 38

In comparing the actual Receipts and Expenditures of the last financial year, with the Estimates which were presented and adopted at the commencement of it, there is certainly cause of regret that, notwithstanding the *Revenue* of the year has considerably exceeded its anticipated amount, the excess of *Expenditure* has been in so much greater proportion, as to leave a very considerable balance against the City. The unusual expenses incurred for the completion of the paving on the Neck, for widening streets, and for the organization and equipment of the Fire Department, go some way to justify that expenditure. It is confidently hoped that the system which the City Council has recently adopted, of applying certain of its resources, annually, to the reduction of the public debt, and conforming the annual appropriations to the residue of income, will afford to this Department the grateful opportunity of presenting a more favourable statement, in the Report of the next year; but it is too apparent to be forgotten, that a mere change in the form of our financial arrangements

will not avail much, unless it is accompanied by a corresponding economy of expenditure.

All of which is respectfully submitted.

WM. HAYDEN, Jr. *Auditor of Accounts.*

In the Board of Aldermen, May 14, 1827.

Read, and thereupon Ordered, that the Auditor of Accounts be, and he is hereby, directed to cause six thousand five hundred copies of the Annual Report of the Receipts and Expenditures of the last financial year, and the Estimates for the current year, together with a particular statement of all City property, to be printed and distributed for the information of the inhabitants.

Sent down for concurrence.

JOSIAH QUINCY, *Mayor.*

In Common Council, May 14, 1827.

Read and concurred.

JOHN R. ADAN, *President.*

No. 1.

STATEMENT OF APPROPRIATIONS made by the City Council, to meet the various objects of Expenditure, during the financial year which commenced on the first day of May, 1826, and closed on the thirtieth day of April, 1827.

For Salaries and compensation to the Instructers of all the Schools, except the Primary Schools,	36,700 00
For the Primary Schools,	13,250 00
For repairs, fuel, and all other contingent expenses, of all the Schools,	4,237 40
For the repair of the Mayhew School House,	3,404 00
For the erection of a fence, and making a well, at the Franklin School House,	612 60
For building a brick wall at the Boylston School House,	400 00
For repairs of Public Buildings,	1,000 00
For paving and repair of streets,	30,000 00
For widening streets,	25,000 00
For salaries of all City and County officers,	29,000 00
For the City Watch,	8,596 00
For lamps, oil, and superintendence,	11,350 00
For the fire department; including new Engines, hose, and all repairs of Engine Houses,	22,000 00
For Bells and Clocks,	700 00
For Constables,	1,500 00
For care and improvement of the Common, Malls, and Fort Hill,	2,500 00
For care and improvement of the Neck Lands,	600 00
For Common Sewers, Wells, and Pumps,	7,500 00
For the Internal Health Department; including sweeping streets, removing house dirt, and other nuisances,	12,000 00
For the External Health Department; expenses of the Quarantine establishment, except salaries,	1,450 00
Amount carried forward,	211,800 00

Amount brought forward,		211,800 00
For the Overseers of the Poor; in addition to moneys received for the support of Poor belonging to other towns,		12,520 00
For the Directors of the House of Industry; in addition to moneys received for the support of Poor belonging to other towns, and income from the City's Farm at South Boston,	23,500 00	
For income from the Farm at South Boston, and from Poor of other towns, which the Directors of the House of Industry were authorized to expend, by the terms of the foregoing appropriation,	6,303 80	
		29,803 80
For the completion of the Stockade Fence, at the House of Industry,		3,000 00
For the erection of a Porter's Lodge, at the House of Industry,		300 00
For the House for the employment and reformation of juvenile offenders,		4,900 00
For the payment of the annual instalments of the City and County Debt,		15,000 00
For interest on the City and County Debt,		43,000 00
For the payment of the Annuity for the purchase of George's and Lovell's Islands, in Boston Harbour,		400 00
For the completion of the Dyke on the City's Flats, west of Washington street,		350 00
For building Reservoirs,		5,000 00
For Printing and Stationary,		3,300 00
For the County of Suffolk; including expenses of Courts, Jails, House of Correction, and all other charges, except salaries,		31,500 00
For incidental expenses, and Miscellaneous Claims; not justly chargeable to either of the foregoing heads of appropriation,		7,000 00
For probable Abatement of Taxes,		5,000 00
		$372,873 80
It appears by the Books of the Auditor's Office, that the aggregate *unexpended balance* of all the above appropriations amounts to,		4,821 01
Leaving the actual expenditure of the last financial year, by authority of the above-mentioned appropriations, (for the details of which expenditure, see Statement No. 2,) at		$368 052 79

No. 2.

STATEMENT OF THE EXPENDITURES of the City of Boston, during the financial year which commenced on the first day of May, 1826, and closed on the thirtieth day of April, 1827.

Salaries and compensation to the Instructers of all the Schools, except the Primary Schools ;—

Instructers of the Latin School, in School Street,	5,296 10	
" " " English High School, in Pinkney Street,	3,400 00	
Instructer of the High School for Girls, in Derne Street,	1,500 00	
Instructers of the Eliot School, in North Bennet Street,	3,653 33	
John Tileston, *emeritus* Writing Master, attached to the Eliot School, salary to the day of his decease, at $600 per annum,	321 67	
Instructers of the Hancock School, in Hanover Street,	3,600 00	
" " " Mayhew School, in Hawkins Street,	3,600 00	
" " " Bowdoin School, in Derne Street,	3,600 00	
" " " Boylston School, in Washington Square,	3,600 00	
" " " Adams School, in Mason Street,	3,550 00	
" " " Franklin School, in Washington Street,	3,561 12	
Instructer of the South Boston School,	800 00	
" " " African School, in Belknap Street,	75 00	
Amount carried forward,		36,557 22

Amount brought forward, 36,557 22

The appropriation for the payment of the salaries of Instructers, the last year, being larger than was required, the sum of $3300 was withdrawn, to relieve deficiencies in other appropriations. In the Latin School, there are, at present, a Principal Instructer, salary $2000; a Sub-Master, salary $1200; and three Ushers, with salaries progressively increasing, from $600 to $800.—In the English High School, a Principal, salary $2000; and two Ushers, salaries progressively increasing, from $600 to $800. In the High School for Girls, one Instructer, salary $1500. In each department of the English Grammar, and Writing Schools, one Master, salary $1200, and one Usher, salary $600. In the School at South Boston, one Master, salary $800; and in the African School, one Master, salary $600. The principal part of the salary of the teacher of the African School, for the last year, has been paid from the income of a bequest made for that purpose, by the late Abiel Smith, Esq. The venerable John Tileston, to whom, since his incapacity from extreme old age, a salary has been allowed by the City, in consideration of a long course of services as an Instructer of the Eliot School, has deceased within the last year, and that expenditure has, of course, ceased.

Primary Schools;—

Paid to the Instructresses of fifty-one Primary Schools, in full compensation for their personal services, for rent of room, for fuel, &c. for one year, at $250 each,	12,750 00	
Paid to two other Instructresses, for a portion of the year; two new Schools having been established within the year,	322 91	
Paid for Rewards, to distribute in the several Schools, for books and other expenses,	134 87	
		13,207 78

The sum of $250, was withdrawn from the appropriation for Primary Schools, and carried to the credit of another appropriation.

Repairs, fuel, and all other contingent expenses, and supplies of the Schools;

Paid for repairing and cleaning the various School Houses, during the year,	1,082 12	
Expenses of visitation of the Schools, including the annual dinner, the medals, &c. &c.	1,293 68	
Amounts carried forward,	2,375 80	49,765 00

Amounts brought forward,	2,375 80	49,765 00
Cost of fuel, sawing, splitting, and piling wood, &c. . .	1,052 98	
Paid for repairing, taking down, and putting up the stoves, in the different School Houses. . .	359 38	
Paid for record books, stationary, and furniture, . .	290 20	
Salary of the Secretary of the School Committee, for the past year, .	150 00	
		4,228 36

The sum of $362 60 was withdrawn from this appropriation, and appropriated for building a fence and digging a well, at the Franklin School. But the appropriation for repairs, &c. of Schools, as thus diminished, having been subsequently found inadequate to the purposes for which it was granted, an addition was made to it, of $600.

Repair of the Mayhew School House;

Paid for materials and labour for the extension and repair of the Mayhew School House, in Hawkins Street, . .	3,403 98

This appropriation was made subsequently to the passage of the general order for appropriations; and the amount was withdrawn, as follows;—

From the appropriation for *Repairs of Public Buildings,* . .	2,000 00
From the *Reserved Fund,* .	1,000 00
From the appropriations for the *City Watch,*	404 00
	3,404 00

Upon the representation of the Instructers of the Mayhew School, an examination of this building was made by a Committee of the City Council; and it was found to be absolutely necessary to the accommodation of the School, that essential repairs should be forthwith made. Upon their report, the appropriation was granted; a new porch has been built on the south west side of the building, and the space occupied by the former stairway is thus thrown into the School rooms; an entire alteration has been made in the internal arrangement of the building, the location of the desks, seats, &c. which greatly conduces to the objects to which the building is appropriated.

Fence and Well, at the Franklin School House;

Expense of sinking a Well, putting in a Pump, and erecting a Fence, at the Franklin School House, in Washington Street, . .	604 00
Amount carried forward,	58,001 34

Amount brought forward, 58,001 34

The appropriation for this object was made after the passage of the general appropriations, and was withdrawn as follows, viz ;

From the appropriation for repairs, &c. of Schools, . .	362 60	
From the Reserved Fund, .	250 00	
	612 60	

Brick Wall, at the Boylston School House ;

Paid for materials and work, in erecting a Brick Wall round the yard of the Boylston School House, on Fort Hill, . .		400 00

The appropriation for erecting this Wall was made by the City Council, after the general appropriations were passed ; and the amount was ordered to be withdrawn from the Reserved Fund.

Repairs of Public Buildings ;—

For this amount expended in various small repairs on different public buildings belonging to the City, . . .		999 64

The amount appropriated, the last year, by the City Council, for repairs of public buildings, was $3000. It having been ascertained, in the course of the year, that the necessary repairs of the public buildings, generally, did not require the expenditure of so large an amount, the sum of $2000 was withdrawn, for the special purpose of repairing the Mayhew School House.

Paving and Repair of Streets ;—

Paid for paving, flaging and edging stones, for stone for McAdamizing, for gravel, and other materials for paving and repairing streets, .	12,963 99	
Paid sundry paviours' bills of work done in various streets of the City,	9,588 59	
Paid laborers, for work done on the streets,	3,443 04	
Paid for carting stones, gravel, and dirt,	3,358 73	
Paid for horses, carts, harnesses, and tools,	615 37	
		29,969 72

In stating the expenditures for Paving and Repair of Streets, during the past year, it is impossible to go so far into detail as to give the exact amount expended on each street; as the materials, such as paving stones, gravel, &c. have been bought at such times as were most advantageous to the City, and used in such quantities, and at such places, as they happened to be wanted.

Amount carried forward, 89,370 70

Amount brought forward, 89,370 70

The largest items of expenditure have been incurred upon that part of Washington street denominated *the Neck*, upon Pemberton's Hill, Park, Beacon, Belknap, Myrtle, Staniford, Court, Washington, Milk, Devonshire, Federal, Atkinson, Congress, Battery March, Kilby, Central, High, Ann, Cross, Hull, Salutation, Salem, and Prince Streets, & Liberty Square. Out of nearly $30,000, which have been disbursed in this department, during the last financial year, at least $12,000 have been expended upon the Neck. The paving of the Neck has now been entirely completed, and that avenue to the City is, probably, at the present moment, the finest paved road in the country. Besides the expenditure here accounted for, the Streets North, South, and West, of the New Faneuil Hall Market have been paved, during the last year, by the Committee on the Extension of Faneuil Hall Market, and paid for from funds then in the hands of that Committee. It is probable that the expense of paving will be considerably diminished for several years to come;—and that from $15,000 to $20,000, per annum will be sufficient for this department.

Widening Streets;

For land taken, and other expenses incurred, for widening and improving Streets, viz;—

Common Street, on Pemberton's Hill,			5,303 59	
Erection of a new stone and iron fence, on the north and east lines of the State House Yard;—this expense resulting from the former improvement of Sumner Street,			4,808 66	
Washington street; near the Province House,	2,459 34			
At the corner of Essex street,	532 72			
On the Neck, near Roxbury line,	172 25			
			3,164 31	
Court street, near Washington street,			2,407 00	
On account of the extension of Temple street to Sumner street,			2,020 00	
Pinkney street,			1,536 08	
Beacon street,			1,587 34	
Hanover street,			1,294 37	
Portland street,			872 50	
Merchants' Row,			735 00	
Oliver street,			500 00	
Derne street,			278 83	
Amounts carried forward,			24,507 68	89,370 70

Amounts brought forward,		24,507 68	89,370 70
Milk street,		261 62	
Purchase street,		226 08	
Canal bridge,		210 00	
Front street,		148 40	
High street,		46 11	
Paid for removing doors, steps, fences, &c. in various streets, at the north part of the City,		167 75	
Paid for surveying, drawing plans, and other small expenses, relating to the widening of streets,		161 25	
			25,728 89

Salaries of City and County Officers ;—

Paid the Salaries of the following Officers, viz ;

Josiah Quincy, Mayor, one year,		2,500 00	
William Mackay, City and County Treasurer and Collector, one year,	2,000 00		
Clerk hire, fuel, and other incidental expenses of his office,	1,000 00		
		3,000 00	
Samuel F. McCleary, City Clerk, one year,		1,500 00	
Thomas Clark, Assistant City Clerk, and Clerk of the Common Council, one year,		800 00	
Nathan Webb, Assessor, one year, from April 1, 1826 to April 1, 1827,		1,000 00	
Francis Green, Assessor, one year from April 1, 1826 to April 1, 1827,		1,000 00	
Samuel M. Thayer, Assessor, one month, from April 1, to May 1, 1826,		83 33	
John Stevens, Assessor, eleven months, from May 1, 1826 to April 1, 1827,		916 67	
Samuel Norwood, Assessor, do. do. do.		916 67	
Henry Bass, Assessor, do. do. do.		916 67	
Samuel H. Hewes, Superintendent of Burial Grounds, one year,		900 00	
Thomas Jackson, Acting Health Commissioner, to Dec. 25, 1826,		575 00	
Theodore Dexter, Resident Physician at Hospital Island, from April 1, to June 13, 1826,		202 77	
Amounts carried forward,		14,311 11	115,099 59

Amounts brought forward,	14,311 11	115,099 59
Jerome V. C. Smith, resident Physician at Hospital Island, from June 13, 1826, to April 1, 1827,	797 23	
Moses L. Hobart, Keeper of Hospital Island, part of the year,	262 50	
John Oliver, Keeper of Hospital Island, four months, to April 1 1827,	116 67	
Johnson Colby, Messenger to the City Council, one year,	500 00	
Benjamin Pollard, City Marshal, one year,	1,000 00	
Caleb Hayward, Clerk of Faneuil Hall Market, one year,	1,000 00	
William Hayden, Jr. Auditor of Accounts, one year,	1,100 00	
Enoch Patterson, acting as Superintendent of Streets, &c. under authority of the Mayor and Aldermen, from May 23, 1825, to April 1, 1827, at $1,000 per annum,	1,855 56	
Stephen Codman, Secretary to the late Board of Firewards, to June 1, 1826,	33 33	
Peter O. Thacher, Judge of the Municipal Court, one year, being equal to the sum paid him by the Commonwealth,	750 00	
Benjamin Whitman, Judge of the Police Court, one year,	1,500 00	
William Simmons, Judge of the Police Court, one year,	1,500 00	
Henry Orne, Judge of the Police Court, one year,	1,500 00	
Thomas Power, Clerk of the Police Court, one year,	1,400 00	
William Knapp, Assistant Clerk of the Police Court, one year,	700 00	
		28,326 40
City Watch ;—		
Paid for services of Watchmen employed by the City, during the year,	7,615 86	
Paid for services of the special Watch, at Faneuil Hall Market,	312 00	
Paid for the services of the Captain of the Watch,	400 00	
Rent and repairs, fuel and other supplies, for watch houses,	165 65	
Amounts carried forward,	8,493 51	143,425 99

Amounts brought forward,	8,493 51	143,425 99
Paid to the Widow of Jonathan Houghton, a Watchman killed while in the service of the City; this amount allowed by a special order of the City Council,	88 00	
		8,581 51

As the whole amount of the appropriation for the support of the City Watch was not required for that purpose, the sum of $404, was withdrawn by the City Council, and applied towards the repair of the Mayhew School House.

Lamps, Oil, and Superintendence ;—

Paid for Oil and Wicking, for the street Lamps,	5,979 46	
Paid for the services of Lamp Lighters, during the year,	4,648 52	
Pay of the Superintendent of Lamps,	400 00	
New Lamps, Lamp Posts, Ladders, and all repairs of Lamps,	318 14	
		11,346 12

The original appropriation of $10,000, being insufficient to meet the expenses of lighting the City for the past year, the sum of $1,350, was subsequently added to that appropriation, and withdrawn, $550 from the appropriation for salaries of Instructers, and $800 from the appropriation for building a Dyke on the City's flats west of Washington street.

Fire Department ;—including New Engines, Hose, and all Repairs of Engine Houses ;—

Paid for the new Hydraulion, with apparatus complete,	1,013 50	
For hose carriages and reels, and hook and ladder carriage,	1,428 55	
For hose and screws, copper pumps, &c.	3,502 01	
For fire buckets,	867 95	
For caps, badges, trumpets, and torches,	4,092 94	
For all repairs of engine houses, and for building a hook and ladder house,	1,618 46	
For rents of engine houses,	485 00	
For repairs and small supplies, for all the engines,	6,707 65	
Annual compensation allowed to the engine companies, in conformity to the ordinance establishing the fire department,	882 00	
Amounts carried forward,	20,598 06	163,353 62

Amounts brought forward,	20,598 06	163,353 62
Allowance to a member of the fire department, for expenses incurred on account of breaking a limb, while in the service of the department,	150 00	
Sundry expenses incurred under the late board of firewards,	199 04	
Sundry other incidental expenses, of small amounts,	415 32	
		21,362 42

The appropriation of $10,000 made at the commencement of the financial year, for the Fire Department, was soon found to be insufficient for its purposes;—and the additional sum of $12,000 was granted by the City Council. The establishment and equipment of this Department, which was commenced the preceding year, could not have been completed, without a considerable expenditure at the outset;—and it appeared to be due to those citizens who had volunteered their services as members of this Department, and to the expectations of the inhabitants generally, that nothing should be wanting, on the part of the government of the City, to render the system completely efficient. It is believed that the whole expense which has been incurred on account of this Department, within the two last years, is largely compensated, by the great additional security which it affords to property within the City. A comparatively small annual expense will, probably, be sufficient hereafter.

Bells and Clocks;—

Paid for ringing bells to denote the hours of the day, ringing for City and Ward meetings, and other public occasions,	533 75	
For care and repairs of the public clocks,	162 50	
		696 25

Constables;—

Paid to Constables employed to preserve the peace, on the Hill, at West Boston,	940 00	
For notifying and attending public meetings,	243 50	
For various other services rendered by Constables,	220 20	
		1,403 70

Care and Improvement of the Common, Malls, and Fort Hill;—

Expended for the repair and improvement of the frog pond,	2,474 08	
Amounts carried forward,	2,474 08	186,815 99

Amounts brought forward,		2,474 08	186,815 99
For removing the old gun house from the common, and erecting a new one on the flats at the bottom of the common		665 66	
For carting and leveling dirt on the common, and for paving gutters, repairing fences, and other work, in the malls,		495 74	
For trees, and work on do.		73 15	
For work at fort hill,		41 37	
		3,750 00	
Deduct amount received for individual subscriptions, towards the improvement of the frog pond,	1,050 00		
Deduct, also, amount received of the Commonwealth, towards the expense of erecting a new gun house,	200 00		
		1,250 00	
			2,500 00
Care and Improvement of the Neck Lands ;—			
Paid for trees, and labor in setting them out,		257 70	
For repairing fences,		150 39	
For other work on the neck lands,		136 65	
For surveying and drawing plans,		39 00	
			583 74
Common Sewers, Wells, and Pumps ;—			
Paid for materials and labor, for the construction of various new, and the repair of various old, common sewers,		7,014 66	
For a new pump in south market street, and for repairs of other pumps and wells,		485 30	
			7,499 96

The sum of $2,500 was withdrawn from the Reserved Fund, and added to the appropriation of $5,000 which was granted, at the commencement of the financial year, for Common Sewers, Wells, and Pumps This inadequacy of the original appropriation arose from the unexpected necessity in which the City was involved, of laying a large and extensive Sewer in Mill Pond Street, owing to the very imperfect manner in which the former Sewer in that Street was constructed, by the Mill Pond Corporation, under contracts with the town of Boston.

Amount carried forward, 197,399 6

Amount brought forward,		197,399 69

Measures are now in operation for recovering from that Corporation the expense thus incurred by the City.—Common Sewers, or parts of Sewers, have been laid, the past year, in Salem, Washington, Federal, Hanover, Prince, Cambridge, Hull, Pond, Richmond, Cross, Essex, Rowe, Ship, Court, and Portland Streets, Henchman's Lane, and Hatter's Square.

Internal Health Department ;—including Sweeping Streets, and removing House dirt and other nuisances ;—

Paid for labor in sweeping the streets, and removing the street dirt,	4,279 59	
For labor in collecting and carrying off house dirt, and nuisances,	2,594 38	
For hay, straw, grain, and vegetables, used at the City-stables,	2,418 54	
For making new carts, repairing old carts and wagons, shoeing horses, repairing harnesses, &c.	900 23	
For tools for the use of the blacksmith's shop and the stables, and for other small expenses,	410 95	
For five horses,	405 00	
For swine to cousume the house offal,	191 63	
For building a fence, and other repairs, at the City stables.	189 11	
For the services of the superintendent of the City stables and teams, one year,	600 00	
		11,989 43

External Health Department ;—expense of Quarantine, except Salaries ;—

Paid for the services of boatmen employed in the quarantine department,	600 57	
For repairs of boats and sails,	156 97	
For repairs of the buildings on Hospital Island,	358 66	
For sundry supplies of medicine, bedding, &c. for the Hospital,	186 73	
For expenses incurred for boarding and nursing various sick and destitute persons, during the year,	145 00	
		1,447 93

The expenses of the *External Health Department* have been higher than usual, the last year, owing to the

Amount carried forward,	210,837 05

Amount brought forward,			210,837 05

cases of Small Pox which occurred in the City the last winter. To the first appropriation of $1200, the sum of $250 was added, and withdrawn from a surplus of the appropriation for *Primary Schools.*

Overseers of the Poor;

Paid for pensions and grants allowed to various destitute persons, by the board of overseers of the poor,		4,507 50	
Paid to the treasurer of the board of overseers, for disbursements by the members of that board. in their respective wards, for the occasional relief of sick and destitute persons,		3,750 00	
To towns and individuals, for the support of sundry paupers,		1,084 49	
For expenses of burying paupers,		1,047 75	
For the support of insane paupers, at the insane hospital,		1,316 66	
For salary of the clerk of the board of overseers, one year,		420 00	
For legal services rendered the overseers,		81 09	
For books, stationary, and fuel, for the overseers office,		49 30	
			12,256 79

The appropriation originally made, the last year, for the Overseers of the Poor, was $10,720;—but the uncommon severity of the winter having required a greater amount of expenditure in the Wards than was anticipated, an additional sum of $1800 was granted by the City Council.

Directors of the House of Industry;—

Expenditures for the Farm;—			
For stock;—such as swine, cows, calves, &c.	1,535 36		
For corn, oats, hay, straw, trees, seeds, tools, repairs of wagon, and other expenses appertaining to the farm,	1,618 67		
		3,154 03	
For work on buildings, and materials used; topping chimneys, laying drains, sinking well and putting in pump, surveying and drawing plans,		3,704 33	
Expended for the purchase of junk,		1,265 16	
Amounts carried foward,		8,123 52	223,093 84

Amounts brought forward,			8,123 52	223,093 84
Ordinary Expenses of the House ;—				
For beef, pork, flour, meal, beans, molasses, tea, milk, butter, salt, oil, tobacco, and liqours,	10,204 16			
Cattle for slaughter,	2,979 89			
Clothing, bedding, and small articles of furniture,	3,334 25			
Fuel,	2,564 80			
Transportation of paupers to and from the house,	411 11			
Carriage hire for the directors, in going to and from the house,	239 62			
Expenses of burials,	163 01			
Medicines,	155 18			
			20,052 02	
Salaries ;—				
Superintendent and family,	1,000 00			
Assistant to the superintendent,	600 00			
Clerk hire; including the expense of copying the tax books, for the use of the directors,	616 75			
Chaplain and school master,	467 53			
Physician,	350 00			
School mistress, and female domestics,	341 00			
Teamster,	200 00			
			3,575 28	
Paid for legal advice and services,			60 00	
For books, stationary, fuel, &c. for the directors office, and for various other small expenses incidental to this establishment,			255 44	
			32,066 26	
Deduct amount of articles furnished from the house of industry to the house for the reformation of juvenile offenders, and charged to the latter house,			2,274 29	
				29,791 97

To the first appropriation of $15,000 for the House of Industry, two other sums, amounting to $8,500 were subsequently added, by the City Council. Besides the amounts thus appropriated, the Ditectors of the House were authorized to expend the *Income* from that estab-

Amount carried forward,	252,885 81

Amount brought forward,			252,885 81

lishment. Their authority to expend, therefore, has been as follows, viz ;—

Amount of appropriations,	23,500 00	
Amount of income, as per statement of income,	6,303 80	
	29,803 80	

Stockade Fence, at the House of Industry ;—

Expended for the completion of the stockade fence, round the lands belonging to the city, connected with the House of Industry, at South Boston,			2,997 71
Porter's Lodge, at the House of Industry ;—			
Expended for removing and fitting up a small building, to be occupied as a Porter's Lodge, at the House of Industry,			300 00
House for Reformation of Juvenile Offenders ;—			
Paid for work on the building, laying side walks, &c. to put the house in a situation suitable to the purposes for which it is now occupied,		885 04	
For furniture for the house, and tools and materials for the employment of its inmates,		957 97	
For various supplies of food,		814 84	
For various articles of clothing,		532 16	
For fuel, oil, and soap,		904 45	
For books and stationary,		153 13	
For Salaries, viz ;—			
Superintendent and family, at $600 per annum,	365 33		
Master shoemaker,	87 50		
Female domestics,	81 57		
School master,	11 53		
		545 93	
			4,793 52

Subsequently to the passage of the general appropriation bill of the last year, an appropriation of $3,500 was made, by the City Council, for the purpose of commencing and carrying on an establishment, at South Boston, for the reformation of Juvenile Offenders, under the supervision of the Directors of the House of Industry. The sum of $300 was, afterwards, withdrawn, for the purpose of fitting up a building, for a Porter's Lodge, at the House of Industry. The appropriation, as thus curtailed, was found to be inadequate to the necessities of the House of reforma-

Amount carried forward,	260,977 04

Amount brought forward, 260,977 04

tion, and a further sum of $1700 was granted. It will be perceived by the foregoing statement of expenditure, that a very considerable part of the expense of the House of Reformation has been incurred in adapting the building to its present occupancy, and in procuring suitable furniture.

Instalments of the City and County Debt ;—

Paid the third annual instalment of the five per cent loan of 1823; leaving $35,000 of that loan unpaid,	5,000 00	
Paid the fourth annual instalment of the loan for the erection of the court house and prisons in Leverett street;—leaving $60,000 of that loan unpaid,	10,000 00	
		15,000 00

Interest on the City and County Debt ;—

Paid interest on various notes and certificates of stock, issued on account of the City of Boston and County of Suffolk;—including interest on the debt created for the Extension of Faneuil Hall Market, for the time that has elapsed since the final report of the committee on that subject,		39,503 68

The first appropriation of $15,000 being insufficient to pay the interest on the Public Debt of the City and County, after the Faneuil Hall Market Debt was thrown upon the Treasury, additional appropriations amounting to $28,000 were made for that purpose. The increased income, derived to the City from the new Market and Wharf, and from interest on notes transferred to the City by the Market Committee, has been sufficient to meet this increased expenditure.

Annuity for the purchase of George's and Lovell's Islands, in Boston Harbour ;—

Paid this year's annuity, being the amount which the city has contracted to pay, each year, during the life of the individual of whom those islands were purchased,		400 00

Construction of the Dyke on the City's Flats, west of Washington Street ;—

Expended for labor and materials, for said Dyke,		115 66

The sum of $1150 was appropriated the last year, for the completion of a Dyke on the City's Flats, west of

Amount carried forward, 315,996 38

Amount brought forward, 315,996 38

Washington Street, which had been commenced the year before. But the amicable adjustment of the controversy, which had existed for many years, between the City and the Boston and Roxbury Mill Corporation, having rendered such a Dyke unnecessary, the work was abandoned. The sum of $800 was, therefore, withdrawn, to relieve a deficiency in another appropriation.

Building Reservoirs ;—

Expended upon reservoirs constructed by the city, within the year, 4,125 66

Within the last year, one Reservoir has been constructed in Summer Street, near the Stone Church ;—one in North Square ;—one in Bowdoin Square, and two near the Mill Creek. A considerable amount has, also, been paid, on account of Reservoirs built the latter part of the year before last.

Printing and Stationary ; —

Paid for printing done for the city,	1,505 97	
For printing Webster's Eulogy on the deaths of Adams and Jefferson,	629 62	
For advertising,	783 78	
For blank books and stationary,	379 79	
		3,299 16

The appropriation of $1,800 was insufficient to defray the expenses of printing and stationary, and a further sum of $1,500 was granted by the City Council, and withdrawn from the Reserved Fund.

County of Suffolk ;—including expenses of Courts, Jails, House of Correction, and all other charges, except Salaries ;—

Paid sundry persons, as per bills, approved by the county board of accounts,	8,952 81	
To jurors, at the several courts,	8,828 19	
To witnesses, constables, &c. for attendance at the several courts,	8,098 20	
Paid on county drafts drawn by the Mayor; being for that portion of the county expenses which come under the control of the Mayor and Aldermen, as exercising powers formerly vested in the Court of Sessions,	7,426 07	
Amounts carried forward,	33,305 27	323,421 20

Amounts brought forward,		33,305 27	323,421 20
Paid to sundry persons, on receipts authorized by the county board of accounts,		3,473 42	
Paid to the treasurer of the law library, being the amount received as excise from attorneys,		490 00	
Paid to coroners, jurors, &c. on inquisitions,		252 92	
Amount of work done at the county jail and court house, by teams belonging to the city,		113 08	
			37,634 69
Incidental Expenses, and Miscellaneous Claims ;— not justly chargeable to any of the foregoing heads of appropriation ;—			
Expenses atlending the solemnities in consequence of the deaths of the Ex-Presidents Adams and Jefferson,		1,234 13	
Expenses of celebrating the fiftieth anniversary of American Independance,		1,305 77	
Paid fees of counsel employed by the city.		732 14	
For stoves, funnels, hooks, weights, &c. for the new market,		538 92	
For fuel, lights, &c. for the city offices,		476 42	
For powder for the militia of the city, used at the fall review,		379 22	
For a new funeral car, and harness,		350 00	
For surveying and drawing plans ;—including the pay of the engineer, for making estimates, &c. in relation to a free bridge to South Boston,		349 48	
For services of a man employed in the market,	157 50		
For sundry petty expenses at the market, cleaning up, removing nuisances, &c.	69 55		
		227 05	
For care and repairs of burial grounds and funeral cars,		173 35	
Expenses of a sale of city stock, at auction,		135 15	
Paid for a horse, for the use of the city marshal,		125 00	
For clerk hire, for the former board of assessors,		124 00	
Amounts carried forward,		6,150 63	361,055 89

Amounts brought forward,	6,150 63	361,055 89
For recording deeds for the city, and searching records,	105 00	
For the use of halls, for ward meetings,	100 00	
For a carpet for the mayor and aldermen's room,	89 31	
For services of a person acting, temporarily, as deputy marshal,	80 00	
For expenses attending the settlement of the boundary line between the city and the town of Roxbury,	79 75	
For rent of office occupied by the clerk of the common council,	74 60	
For expenses attending the sales at auction, of sundry lots of land on the neck,	66 40	
For taxes on a township of land in the State of Maine, belonging to the city,	25 79	
Sundry small expenditures, for different objects, no one of which amounts to twenty dollars,	225 42	
		6,996 90

Additions, to the amount of $3,000 were made to the appropriation of $4,000 for Incidental Expenses and Miscellaneous Claims;—and the amounts, thus added, were withdrawn, $1,800 from the appropriation for Salaries for Instructers, and $1,200 from the Reserved Fund.

Amount expended under the respective heads of appropriation, as per Statement No. 1,		368,052 79
Amount paid by the city treasurer, during the last year, for services rendered by deputy collectors employed by him,	380 00	
Amount paid out by the city treasurer, during the last financial year, on drafts drawn upon him previous to that year, the payment of which had not been before demanded,	3,359 75	
	3,739 75	
Deduct amount remaining unpaid, of the drafts drawn on the city treasurer, during the last financial year;—which amount, though unpaid, has been allowed, and is included in the foregoing statement of expenditures,	666 45	
		3,073 30
Amount of actual expenditures, in money, during the financial year which closed on the 30th of April, 1827,		$371,126 09

No. 3.

STATEMENT OF THE INCOME OF THE CITY OF BOSTON, during the financial year which commenced on the first day of May 1826, and closed on the thirtieth day of April, 1827.

Balance of money on hand, in the City Treasury, May 1, 1826.		14,516 32
Income from Sales of City Property ;—		
Received on account of sales of lands on the neck,	1,570 60	
Received on account of sales of mill pond lands,	1,936 50	
Received for a quitclaim of the city's right in a certain passage way, leading from State street to Doane street,	1,500 00	
Received for a quitclaim of the city's right in a certain passage way, leading out of Milk street, between the estates of William Pratt and David Hill,	700 00	
Received for a narrow strip of land on Court street.	470 00	
Received on account of a piece of land, or flats, on Suffolk street, near the Franklin School House,	185 13	
Received for old buildings, stones, bricks, and various small articles,	71 95	
		6,434 18
Income from Rents ;—		
Rents of the meat, vegetable, and fish stalls, in the vicinity of the old market house, previous to the removal into the new market house,	3,361 80	
Amounts carried forward,	3,361 80	20,950 50

Amounts brought forward,	3,361 80		20,950 50
Rents of stalls and cellars in the old market house, previous to the removal into the new house,	1,737 88		
Rents of stalls and cellars in the new Faneuil Hall Market, from August 26, 1826, to March 31, 1827,	14,895 64		
Fees received for weighing at the public scales, in the market,	276 07		
		20,271 39	
Rents of shops, offices, chambers, and cellars, in the Old State House,		3,861 38	
Received on account of fees for wharfage, &c. at the city's wharf, east of Faneuil Hall Market,	1,600 00		
Rents of shops on the city's wharf, north of the mill creek,	118 00		
		1,718 00	
Rents of mill pond lands,		860 54	
Rents of neck lands,		615 70	
The city's proportion, (being fifteen per centum,) of the fees received at the hay scales,		248 71	
Received on account of rent of deer island,		100 00	
Rent of cellar under the Hancock school,		100 00	
Rent of land near South Boston Bridge,		75 00	
Rent of a house on Ann street, on land purchased by the committee on the extension of Faneuil Hall Market,		48 89	
Rent of a small house on Union street,		48 00	
From a religious society, for use of ward room in ward No. 12,		39 00	
Rent of land on Bedford street,		6 00	
			27,992 61
Income from the County of Suffolk ;—			
Received of the Treasurer of the Commonwealth, for balances of accounts of costs in criminal cases, &c.		4,243 92	
Received for forfeited recognisances,		3,800 00	
For fees taken at the Police Court,		2,751 88	
For fees, at other courts,		2,332 50	
For licences to innholders, &c.		2,273 12	
Amounts carried forward,		15,401 42	48,943 11

Amounts brought forward.	15,401 42	48,943 11
Received of the treasurer of the Commonwealth, for support of State paupers in the house of correction,	2,165 50	
Received for fines and costs,	2,030 26	
For costs paid by defendents,	1,630 46	
For jury verdicts,	1,400 00	
For excise from attorneys,	490 00	
For excise on registered deeds,	226 19	
For excise from justices of the peace,	28 00	
For county rents, viz :—rents of court and jury rooms, and offices, in the old court house, and of the county house,	878 75	
		24,250 58
Income from State Paupers ;—		
For this amount received of the Commonwealth, for support of State paupers, in the House of Industry,	7,490 02	
For assistance furnished to paupers out of the house, by the overseers of the poor,	2,150 75	
		9,640 77
Income from the Health Department ;—		
Received for funeral fees,	1,754 99	
For quarantine fees, bills of health, &c.	1,391 00	
For sales of dirt collected from the streets,	1,265 56	
Received of the Commonwealth, for repairs of buildings, and other expenses, incurred at Raiosford Island,	695 66	
Of the committee on the extension of Faneuil Hall Market, for keeping their team at the city stables,	229 35	
For old horses, wagon, and boat, sold,	147 32	
For work done by the city teams, for different individuals,	69 00	
		5,552 88
Income from Common Sewers ;—		
Received of various individuals, for the privilege of draining their estates into common sewers laid and owned by the city,		1,772 05
Income from Licenses ;—		
Received for licenses for public exhibitions, and certificates under the seal of the city,	2,189 50	
Amounts carrried forward,	2,189 50	90,159 39

Amounts brought forward,	2,189 50	90,159 39
The city's proportion of the amount received for licenses to innholders, confectioners, retailers, and victuallers,	675 00	
For licenses of cows and dogs,	308 00	
		3,172 50
Income from Improvements ;—		
Received from various individuals towards the expense incurred by the city in widening Merchants Row,	2,075 00	
Received for sales of old buildings, taken down to widen Merchants Row,	343 16	
		2,418 16
Income from Militia Exempts ;—		
Received from persons between the ages of 35 and 40, exempted from militia duty, by the payment of two dollars each,		484 00
Income from Interest ;—		
Received, within the year, for interest on various notes and bonds held by the city, and on moneys deposited in bank,		12,852 69
Income from the House of Industry ;—		
Received for oakum sold, during the year,	1,657 65	
For pork sold from the farm,	1,633 85	
For hides and tallow, of cattle slaughtered for the use of the house,	1,005 76	
Of towns and individuals, on account of expenses incurred for support of paupers,	790 14	
For live stock sold,	355 16	
Of the overseers of the poor, for coffins made at the house of industry,	269 50	
Received for bacon sold,	194 48	
For vegetables,	181 02	
For sand,	52 83	
For sundry articles of small amounts, and for work done by the inmates,	375 56	
	6,515 95	
Deduct amount in the hands of the treasurer of the board of directors of the house of industry, April 30, 1827,	212 15	
Amount of *Income* to credit of the house of industry, in the books of the auditor,		6,303 80
Amount carried forward,		115,390 50

Amount brought forward,		115,390 54
Income from Taxes ;—		
Amount received on account of tax of the year 1819,	52 70	
On account of tax of the year 1820,	63 87	
" " " 1821,	88 06	
" " " 1822,	123 00	
" " " 1823,	166 41	
" " " 1824,	649 74	
" " " 1825,	11,388 05	
" " " 1826,	209,479 88	
		222,011 71
Amount of actual Income, in money, during the financial year which closed on the 30th of April, 1827,		$337,402 25

No. 4.

STATEMENT IN RELATION TO THE PUBLIC DEBT OF THE CITY OF BOSTON.

The amount of the city debt, on the first day of June, 1826, was		$364,800 32
Since that time, the following stock and notes have been issued, viz :—		
Amount borrowed to meet the expenses of the city government, in anticipation of the taxes of 1826,	120,000 00	
Amount of stock issued for the purchase of an estate to widen Merchants' Row,	20,000 00	
Amount of four and an half per cent stock sold at auction, for the redemption of other portions of the city debt, bearing higher rates of interest,	95,000 00	
Amount of a loan made in pursuance of an order of the city council, passed March 5, 1827, at four and an half per cent interest,	30,000 00	
		265,000 00
Amount carried forward,		629,800 32

Amount brought forward,		629,800 32
Amount of the debt contracted for the Extension of Faneuil Hall Market, and the improvements connected therewith, as appears by the report of the committee on that subject, submitted November 13, 1826,		608,475 00
		1,238,275 32

From the above amount, there are to be deducted the following payments on account of the city debt, within the last financial year viz;—

Paid the whole amount of the loan in anticipation of the taxes of 1826,	120,000 00	
Paid the whole amount of the loan made in 1825, to repay certain moneys borrowed by the City, of the Committee on the Extension of Faneuil Market,	91,500 32	
Paid the annual instalment of the loan contracted for the erection of the court house and prisons, in Leverett street,	10,000 00	
Paid the annual instalment of the five per cent stock of 1823,	5,000 00	
Making the whole amount paid, within the last financial year, on account of the city debt,		226,500 32
Aggregate amount of the city debt, on the first day of May, 1827,		$1,011,775 00

The character of the Public Debt of the City, on the first day of May, 1827, was as follows, viz;—

Amount unpaid, of the loan contracted for the erection of the Court House and Prisons in Leverett street, payable in annual instalments of $10,000—and bearing interest at five per cent. per annum,	60,000 00
Amount due on a note given for money deposited in the treasury for a special purpose, at five per cent. interest,	1,000 00
Amount unpaid, of the loan of 1823, payable in annual instalments of $5,000 bearing interest at five per cent.	35,000 00
Amount of the loan contracted to quiet certain claims to the Ropewalk lands;—payable in ten years, at four per cent interest,	58,000 00
Amount carried forward,	154,000 00

Amount brought forward,	154,000 00
Amount of a loan made in pursuance of an Order of the City Council, passed September 23, 1824, payable at the pleasure of the City after one year; a part bearing four and an half, and the remainder four and three quarters per cent interest,	36,300 00
Amount of a loan authorized by an Order of the City Council, passed November 28, 1825, payable at the pleasure of the City, on thirty days notice, after two years, at six per cent interest,	20,000 00
Amount of a loan authorized by an Order of the City Council, passed December 19, 1825, payable January 1, 1834, at five and a quarter per cent interest,	16,000 00
Amount of stock issued by authority of an Order of the City Council, passed December 28, 1825, for the purchase of an estate for the improvement of Court street;—two-thirds payable at the decease of a person having a life estate in the premises, at five per cent interest, and one-third payable in five years, at five and an half per cent interest,	30,000 00
Amount of a certificate of stock issued on account of the purchase of a lot of land on Eliot street, for an Engine House, payable in March 1835, at five per cent interest,	1,700 00
Amount of a note given to the Board of Mayor and Aldermen, as Trustees of Joanna Brooker's donation, for money deposited by that Board in the City Treasury, payable on demand, at five per cent interest,	300 00
Amount of stock issued for the purchase of W. & G. Tuckerman's estate, to widen Merchants' Row;—payable in ten years, at five per cent interest,	20,000 00
Amount of a four and a half per cent stock sold at auction, under an Order of the City Council, passed October 2, 1826, to raise funds for the redemption of certain portions of the City Debt bearing a higher rate of interest;—the principal to be redeemed in 1840, 1845, and 1850,	95,000 00
Amount of a loan made in pursuance of an Order of the City Council passed March 5, 1827, payable in eleven months, at four and a half per cent interest,	30,000 00
Amount carried forward,	403,300 00

Amount brought forward,		403,300 00
Amount of the Debt contracted for the Extension of Faneuil Hall Market, and all the improvements connected therewith, payable at various times, and bearing interest as follows, viz;—		
At $3 89 per centum per annum,	18,000 00	
At 4½ per centum per annum,	11,000 00	
At 4¾ per centum per annum,	5,000 00	
At 5 per centum per annum,	410,825 00	
At 5¼ per centum per annum,	18,000 00	
At 5½ per centum per annum,	7,000 00	
At 6 per centum per annum,	138,650 00	
		608,475 00
Whole amount of the City Debt, May 1, 1827,		$1,011,775 00

Dr. *The* CITY OF BOSTON, *in Account Current with* WILLIAM MACKAY, *Treasurer of said City.* *Cr.*

To cash paid for interest on Market Loan,	14,122 00		1826. May 1,	By balance of account settled, -	14,516 32
To do. on sundry Notes, -	39,026 81			By amount of Loans from May 1, 1826, to April 30, 1827, - -	245,000 00
To do. for Drafts of the Mayor, -	269,472 94			By premium on Stocks sold at auction,	150 00
To do. for sundry Notes, -	226,500 32			By cash from Military Exempts,	484 00
To do. paid Deputy Collectors, -	380 00			By do. for Rents, -	6,911 50
				By do. for Interest, -	11,793 37
	549,502 07			By do. of the Auditor, -	43,660 66
To balance due the City, -	55,511 05			By do. for Taxes, -	222,011 71
				By do. of Treasurer of Commonwealth, for support of Paupers in the House of Industry, - -	7,490 02
				By cash for support of Paupers by Overseers of the Poor, -	2,150 75
				By cash for repairs of Rainsford Island,	695 66
				By do. of Committee of Faneuil Hall Market, -	8,713 55
				By cash for Interest on Notes of said Committee, -	5,721 40
					14,434 95
				By cash for sundry Notes, -	35,714 18
Dolls.	605,013 12			*Dolls.*	605,013 12

BOSTON, MAY 1, 1827,—Errors Excepted,

WM. MACKAY, Treasurer of the City of Boston.

Dr. *The* COUNTY OF SUFFOLK, *in Account Current with* WILLIAM MACKAY, *Treasurer of said County.* *Cr.*

To cash paid sundry bills since May 1, 1826,	8,952 81	1827.	By cash received for Rents, -	878 75
To do. paid sundry persons per Receipts,	3,473 42	April 30.	By do. for Court Fees, -	2,332 50
To do. paid Coroners, Jurors, &c. on Inquisitions,	252 92		By do. for Jury Verdicts, -	1,400 00
			By do. for Fees received at Justices' Court,	2,751 88
To cash paid Jurors, at the several Courts,	8,828 19		By do. for costs paid by Defendents,	1,630 46
To do. paid Witnesses, Constables, &c.	8,014 07		By do. for Fines and Costs, -	2,030 26
To do. paid Drafts of the Mayor,	14,026 07		By do. of Treasurer of Commonwealth, for support of Paupers in House of Correction, - -	2,165 50
To do. paid Treasurer of the Law Library, for Excise received from Attornies,	490 00		By cash for balances of Accounts of costs in criminal cases, &c. -	4,159 79
			By cash for Forfeited Recognizances,	3,800 00
			By do. for Excise from Attornies,	490 00
			By do. for do. from Justices of the Peace,	28 00
			By do. for do. for Registered Deeds,	226 19
			By do. for Licenses to Innholders, &c.	2,273 12
				24,166 45
			By balance due from the County,	19,871 03
Dolls.	44,037 48		*Dolls.*	44,037 48

BOSTON, MAY 1, 1827,—Errors Excepted,

WM. MACKAY, Treasurer of Suffolk County.

Dr. WILLIAM MACKAY, *as Treasurer of the City of Boston and County of Suffolk.* *Cr.*

To cash received at sundry times since May 1, 1826, for account of the City of Boston, as credited in account current with the City.	605,013 12	1827. April 30.	By cash disbursed at sundry times since May 1, 1826, for account of the City of Boston, as charged in account current with the City,	549,502 07
To cash for account of the County of Suffolk, do.	24,166 45		By cash for account of the County of Suffolk, do.	44,037 48
				593,539 55
			By amount due from William Mackay, being the amount of cash in the Treasury,	35,640 02
Dolls.	629,179 57		*Dolls.*	629,179 57

BOSTON, May 1, 1827. Errors Excepted. WM. MACKAY, Treasurer of the City of Boston and County of Suffolk.

BOSTON, May, 18, 1827.—The Committee appointed by the City Council to examine and audit the accounts of the City and County Treasurer, have attended to that duty, and find that they are correctly stated, and properly vouched, and that there has been received on account of the City $605,013 12, and that there has been paid on the same account $549,502 07, leaving a balance in favor of the City $55,511 05. That there has been received on account of the County $24,166 45 and that there has been paid on the same account $44,037 48 leaving a balance against the County $19,871 03, leaving a final balance in the Treasury, on the 30th day of April last, of $35,640 02; of which was deposited in the City Bank to the credit of William Mackay, City Treasurer $34,066 62 and in the hands of the Treasurer $1,573 40.

JOHN BELLOWS,
JOHN F. LORING,
ELIPHALET WILLIAMS,
GEORGE BRINLEY,
} *Committee.*

In the Board of Aldermen, May 21, 1827.—The foregoing Report was read and accepted. Sent down for concurrence.

JOSIAH QUINCY, *Mayor.*

In Common Council, May 21, 1827.—Read and concurred.

JOHN R. ADAN, *President.*

ESTIMATE OF EXPENDITURES

AND

Ways and Means, for the present financial year.

The Ordinance, "establishing a system of accountability in the expenditures of the City," requiring that the Auditor shall, in the month of February annually, make and lay before the City Council, an estimate of the amount of money necessary to be raised for the expenditure of the ensuing financial year, under the respective heads of appropriation, such an Estimate, together with an Estimate of Ways and Means to meet the expenditures, was laid before the City Council, on the 26th of February last. Those Estimates were referred to a joint Committee, by whom an Order was reported, which after some amendment, was passed by the City Council, in the following form, viz :—

CITY OF BOSTON.

An Order relative to Specific Appropriations.

It is Ordered by the City Council that to defray the expenses of the City of Boston and the County of Suffolk, for the next financial year, which commences on the first day of May, one thousand eight hundred and twenty-seven, and closes on the thirtieth day of April, one thousand eight hundred and twenty-eight, the following sums of money be, and the same are hereby, respectively appropriated; that is to say :—

For salaries and compensation to the Instructers of all the Schools, except the Primary Schools,	36,000 00
For the Primary Schools,	13,500 00
For repairs, fuel, and all other contingent expenses of the Schools,	4,000 00
Amount carried forward,	3,500 00

Amount brought forward,	53,500 00
For alterations and repairs of the Eliot School House,	3,000 00
For repairs of public buildings,	2,000 00
For paving and repair of Streets,	15,000 00
For widening Streets,	5,000 00
For the payment of unliquidated claims heretofore incurred, for widening streets,	15,000 00
For salaries of all City and County Officers,	28,000 00
For the City Watch,	9,000 00
For Lamps, Oil, and Superintendence,	12,000 00
For the Fire Department, exclusive of Engine Houses,	4,000 00
For the erection, rent, and repairs, of Engine Houses,	3,000 00
For Bells and Clocks,	700 00
For Constables,	1,500 00
For care and improvement of the Common, Malls, and Fort Hill,	1,000 00
For care and improvement of the Neck Lands,	500 00
For Common Sewers, Wells, and Pumps,	6,000 00
For building Reservoirs,	2,000 00
For the payment of the Annuity for the purchase of George's and Lovell's Islands, in Boston harbor,	400 00
For Printing and Stationary, including the ex ense of two hundred and fifty copies of the City Ordinances,	2,500 00
For the Internal Health Department, including sweeping streets and removing house dirt, and other nuisances,	11,000 00
For the External Health Department, expenses of the Quarantine Establishment, except salaries,	1,200 00
For the Overseers of the Poor, besides moneys received for the support of the poor belonging to other towns, (all moneys accruing for the support of State paupers to be paid into the City Treasury,)	11,000 00
For the Directors of the House of Industry, besides income from the establishment at South Boston, and moneys received for the support of poor belonging to other towns, (all moneys accruing for the support of State paupers to be paid into the City Treasury,)	20,000 00
For the establishment for the reformation of Juvenile Offenders,	5,000 00
For the County of Suffolk, including expenses of Courts, Jails, House of Correction, and all other charges, except salaries,	31,500 00
Amount carried forward,	243,800 00

Amount brought forward,	243,800 00
For the payment of Interest on the public debt of the City, . .	51,500 00
For the reduction of the principal of the public debt of the City, . .	15,000 00
For Incidental Expenses and Miscellaneous Claims, not justly chargeable to any of the foregoing heads of appropriation, .	4,800 00
For a Reserved Fund;—to be applied to such purposes as the City Council may hereafter deem proper, . .	12,000 00

And it is further ordered, that no excess in any of the respective appropriations aforegoing, shall be allowed by the Auditor, or the Committee on Accounts, or shall be paid by the Treasurer of the City and County, unless authorized by an order of the City Council.

The whole amount of appropriations granted in the foregoing Order is - - - - $327,100 00

The Committee that reported the foregoing appropriations, recommended to the City Council to set apart the balance of money in the City Treasury at the commencement of each financial year, and all proceeds from sales of Real Estate, or Bonds and Notes, belonging to the City, to be applied, in addition to the regular annual Appropriation for that object, to the reduction of the public Debt of the City. This recommendation of the Committee was adoptedby the City Council;—and the following is the *Estimate of Ways and Means* which are considered as strictly applicable to the ordinary expenses of the current financial year, as authorized by the foregoing Order of Appropriations, viz:—

Income from City rents,	$35,000 00
Interest on bonds and notes, held by the City,	15,000 00
From the Commonwealth, for support of State paupers, - - - - - - - -	10,000 00
From the health department; including quarantine fees, funeral fees, sales of street dirt, &c.	4,500 00
From assessments from common sewers, -	4,000 00
From licenses for public exhibitions, &c. -	3,000 00
Amount carried forward,	$71,500 00

Amount brought forward,		$71,500 00
From the county of Suffolk; including county rents, civil and criminal costs, fines, fees, jury verdicts, licenses to retailers, &c. &c. -		20,000 00
Outstanding taxes, small debts, &c. - -		5,600 00
Amount of tax to be assessed, for the ensuing financial year, -	235,000	
Deduct for probable abatements,	5,000	
		$230,000 00
Estimated amount of Ways and Means,		$327,100 00

REAL AND PERSONAL PROPERTY

Of the City of Boston and County of Suffolk.

Township No. 5, in the ninth Range, county of Penobscot.
The Common.
Fort Hill—and a lot of Land adjoining.
Land on the Mill Pond.
Upland and Flats, at the bottom of the Common, including the purchase from the former occupants of the Ropewalk Lands.
Marsh on each side of the Neck.
Two Malls on the Neck.
A lot of Land at the head of the Ropewalks, occupied by the State for the Laboratory.
A lot of Land on each side of the street leading from Washington street to South Boston Bridge.
Land on Temple street.
A small wedge of Land on Front and Beach streets.
A lot of Land on Eliot street, purchased for a Watch House, Engine House, &c.
A lot of Land on Essex street, 560 feet.
A lot of Land on Prince street, leased for fifty dollars per annum.
Engine Houses, and the land on which they stand, in Milk, Mason and School streets, Dock square and Pemberton's Hill.
House and Land on the Mill Pond, for Fire Hook and Ladder Company.
Four Burial Grounds in the City.
One do. on the Neck.
One do. South Boston.
One Tomb in Copp's Hill Burial Ground, being the particular property of the City.
One do. in the Granary Burial Ground.
Nine do. in the South Boston do.
Faneuil Hall, with the land contiguous thereto.
The New Market House at the east end of Faneuil Hall, together with all the land, the wharf, and other improvements connected therewith.
Old Town House and Cellars.
A Fish Stall at the north part of the City.
County Court House and Land, in School street.
New Court House and Prisons, in Leverett street.
Old Court House, and Land connected therewith, in Court street.

County House, and Land, in Court street.
House of Industry, House of Correction, two Houses for Colored Poor, a Slaughter House, and other out-buildings, and sixty-one acres of land at South Boston;—together with the stock on hand, the farming utensils, and various articles appertaining to the establishment.
Deer Island, and the buildings thereon.
Hospital on Rainsford Island, built in 1819.
Two Hay Scales and three City Pounds.
A House in Union Street.
Ward Room, and Cellar, in Ward No. 3.
Stable on the Mill Pond.
Eliot School House, in North Bennet street.
Mayhew do. in Hawkins street.
Latin do. in School street.
Adams do. in Mason Street.
Hancock, do. in Hanover street.
Bowdoin, do. in Derne street.
Boylston, do. Fort Hill.
School House at South Boston.
High School House, in Pinckney street.
Franklin School House, in Washington street.
Old School House, in Common Street, formerly occupied by the Franklin School.
Twenty Fire Engines.
Hose Carriages, six or seven thousand feet of Hose, three hundred and ten pairs of Buckets, twenty Pump Hoses, Hose Screws, Caps, Trumpets, Badges, and various other implements, appertaining tothe Fire Department.
The Boat Massachusetts. with her two small boats, and other appurtenances, in the Quarantine service.
Twenty-five Horses, and one yoke of Oxen, with Wagons, Carts, Harnesses, &c. in the service of the City.
Five Funeral Cars, with harnesses complete.
One do. used at the House of Industry.
Various public Wells and Pumps.
About fifteen thousand feet of Common Sewers, laid by the City within the last four years, and now under the control of the City government.
Fourteen Reservoirs constructed by the City, within the two last years.
One thousand one hundred and thirty-five Lamps.
Market Scales, Weights, &c.

BONDS, AND NOTES, HELD BY THE CITY.

Notes received on account of the sale of the Alms House Estate, in Leverett street, secured by mortgage, . .	90,000 00
Notes received on account of sales of neck lands,	17,286 69
A note received on account of sale of a lot of land at the south part of the City, purchased for a school house, . .	679 70
Various other bonds and notes, in the hands of the City Treasurer, . .	2,468 35
Notes and Bonds transfered to the City Treasury, by the Committee on the Extension of Faneuil Hall Market;—amount remaining unpaid, .	183,995 64
Note received within the last year, on account of a lot of land, or flats, near the Franklin School House, . .	1,666 00
Note received on account of the improvement made the last year, in Merchants' Row, .	3,000 00
Making the whole amount of Notes and Bonds held by the City, . .	$299,096 38
Amount of money in the City Treasury, May 1, 1827,	35,640 02
	$334736 40

STATEMENT OF THE FRANKLIN FUND.

Estimated amount of the Franklin Fund, as stated in the last Annual Report, .	15,102 12
Amount of increase, during the year, 4 1-2 per cent,	679 60
Present value of the Fund, .	$15,781 72

Donation of Mrs. Joanna Brooker, and others, to the Selectmen of the town of Boston, for the time being; the Interest of which is to be disposed of for the relief of Poor Widows and Sick People, at their discretion.

One certificate of City five per cent stock. .	$300 00
Elisha W. Dana's Note and Mortgage, .	272 17
Robert New's Bond and do. .	666 66
John Redman's do. do. .	1,231 22
Benjamin Darling and Samuel Bradford's do. do.	1,300 00
Thomas Cartwright's do. do.	200 00
	$3,970 05

The interest on the above has been paid in equal proportions to the Aldermen, and by them distributed, agreeably to the Wills of the Donors.

Donation of Abiel Smith, Esq. to the Selectmen of the town of Boston, for the time being the Income of which is to be appropriated to the support of a School for the Instruction of People of Colour in said town, in Reading, Writing and Arithmetic.

20 Shares in the Newburyport Turnpike Road.
20 do. in the Second New-Hampshire Turnpike Road.
5 do. in the Rhode Island Bridge Company.
1 Share in the Boston Theatre.
1 do. in the Boston Bath House.
4,000 dollars United States 3 per eent stock.
200 do. do. 6 per cent stock.
5 Shares in Suffolk Bank.

15

SIXTEENTH

ANNUAL REPORT

OF THE

19097

RECEIPTS AND EXPENDITURES

OF

THE CITY OF BOSTON,

AND

County of Suffolk.

MAY 1, 1828.

BOSTON:

NATHAN HALE, CITY PRINTER....CONGRESS STREET.

1828.

CITY OF BOSTON.

Office of the Auditor of Accounts,
May 15*th*, 1828.

In conformity to the requisitions of an Ordinance, passed December 22d, 1825, the Auditor of Accounts has the honor to submit to the City Council his *Annual Report*, embracing Statements of the Appropriations, the Income, and the Expenditures of the City, for the financial year which closed on the thirtieth ultimo. He takes this occasion, also, to communicate a statement in relation to the public debt of the City ; shewing the changes which it has undergone, within the last financial year, and its amount and character, on the first day of the present month. These documents are arranged successively, and marked, A. B. C. & D.

It is with feelings of no common satisfaction, that the Auditor is enabled to present an exhibit of the financial transactions of *one* year, in which the aggregate amount of the *Income* of the city, exceeds

the aggregate amount of its *Expenditures.* If any commentary is now necessary, upon that spirit of economy which characterized the proceedings of the last City Council, and led it to the adoption of a system of self-restriction in regard to appropriation, and of confining the ordinary expenditures of the year within the limits of ordinary annual income, the result of these documents affords a practical illustration of the wisdom of those measures.

Referring to the statement marked B, it will be seen that the whole amount of that portion of the income of the City, which is considered as strictly applicable to its usual annual expenses, amounted, during the last financial year, to $334,932.45

And, by the statement marked C, it appears that the whole expenditure of the City, in money, during the same year, amounted to - - $333,314.95

Leaving a balance in the City Treasury, on the first day of the present month, being the actual excess of income over expenditure, for the last year, amounting to - - - $1,617.50

Previously to the last financial year, all the income of the City, without regard to its character, or the peculiar applicability of certain portions of it to particular objects, had been used, indiscriminately, for the ordinary purposes of the government; and no other provision had been made towards a

reduction of the debt of the city, than the application of a comparatively small annual appropriation. Pursuing that course, the City was gradually divesting itself of its property, in Real Estate, and in claims against individuals, without a corresponding diminution of its funded debt. The inevitable results of a continuance in such a course were, happily, averted, by the adoption of a system of finance, having for its basis the application to a gradual reduction of the City debt, of all those items of income which seemed legitimately appropriate to that object. Under that system, all the balance of money in the Treasury at the commencement of the last financial year, all the proceeds of sales of Real Estate belonging to the City, the amount of Notes held by the City which have fallen due within that year, and fifteen thousand dollars of the annual tax, have been withdrawn from the sphere of usual annual expenditure, and have been strictly applied to the reduction of the City debt. The details of that operation will be shewn, by the Report to be made by the Committee having charge of that subject; but, in the mean while, for a statement of the aggregate results, the Auditor respectfully refers to the document, in this connection, marked D; by which it will be seen that the whole amount of the City debt, on the first day of May,

1827, was - - -	$1,011,775.00
Amount carried forward	$1,011,775.00

Amount brought forward		$1,011,775.00
That there has been paid and taken up, by the Committee, the sum of	117,425.00	
From which amount paid, there is to be deducted, the amount of stock issued to complete the payments for widening Merchants Row 33,000.00		
And the amount borrowed, to assist the Committee on the Public debt, to redeem other portions of it 22,000.00		
Making the addition to the debt, during the year	55,000.00	
Which, deducted from the payments on account of the debt, leaves an actual reduction, during the year, amounting to		62,425.00
And the total amount of the City debt, on the first day of the present month, was - - - -		$949,350.00
In the last Annual Report, the amount of Notes held by the City, against certain Corporations and individuals, were stated to amount to		299,096.38
Amount carried forward		$299,096.38

Amount brought forward		$299,096.38
Within the last financial year, certain of these notes have fallen due, and been paid in, amounting to	26,700.49	
And other Notes were received, within that year, for lands sold by the City, amounting to	6,728.96	
Deducting the amount of new notes received, from the amount of notes paid in, it leaves an actual reduction in the amount of notes held by the City, of		19,971.53
And the amount of notes actually held by the City, on the 1st day of the present month, was - - -		$279,124.85

It is believed that the results of the financial operations of the last year, while they must be highly satisfactory to those in whose hands the citizens have placed the control of their public funds, will have a tendency to sustain that confidence which the people of this City have reposed in its Government; for they show, conclusively, that, while those great improvements, which the public interest seemed most obviously to demand, have been originated and matured, the City government had not lost sight of that point, at which a system of economical restriction should commence.

Respectfully submitted to the City Council.

WM. HAYDEN, Jr. *Auditor of Accounts.*

In the board of Aldermen, May 19, 1828.

Read, and thereupon ordered, that the Auditor of Accounts be, and he is hereby, directed to cause six thousand five hundred copies of the Annual Report of the receipts and expenditures of the last financial year, and the estimates for the current year, together with a particular statement of all City property, to be printed and distributed for the information of the inhabitants.

Sent down for concurrence.

JOSIAH QUINCY, *Mayor.*

In Common Council, May 19th, 1828.

Read and concurred.

JOHN R. ADAN, *President.*

(A.)

STATEMENT OF THE APPROPRIATIONS made by the *City Council,* to meet the various objects of Expenditure, during the financial year which commenced on the first day of May, 1827, and closed on the thirtieth day of April, 1828.

For Salaries and compensation to the Instructers of all the Schools, except the Primary Schools;		
Original appropriation, -	36,000 00	
Subsequently withdrawn, -	1,250 00	
		34,750 00
For the Primary Schools;		
Original appropriation, -	13,500 00	
Subsequently added, - -	550 00	
		14,050 00
For repairs, fuel, and all other contingent expenses, of the Schools;		
Original appropriation, - -	4,000 00	
Subsequently added, - -	500 00	
		4,500 00
For Alterations and Repairs of the Eliot School House, - - - - -		3,000 00
Amount carried forward,		56,300 00

Amount brought forward,		56,300 00
For repairs of Public Buildings;		
Original appropriation - -	2,000 00	
Withdrawn - - -	484 00	
	1,516 00	
Subsequently added, - -	500 00	
		2,016 00
For Repairs of Faneuil Hall;		
Original appropriation, - -	6,500 00	
Subsequently added, - -	1,100 00	
		7,600 00
For Paving and Repair of Streets, - -		15,000 00
For Widening Streets;		
Original appropriation, - -	5,000 00	
Subsequently withdrawn, -	300 00	
		4,700 00
For the payment of unliquidated claims heretofore incurred for widening Streets, - -		15,000 00
For Salaries of all City and County Officers;		
Original appropriation, - -	28,000 00	
Subsequently withdrawn, -	400 00	
		27,600 00
For the City Watch;		
Original appropriation - -	9,000 00	
Subsequently added - -	450 00	
		9,450 00
For Lamps, Oil, and Superintendence;		
Original appropriation, - -	12,000 00	
Subsequently added, - -	1,620 00	
		13,620 00
For the Fire Department, exclusive of Engine Houses;		
Original appropriation, - -	4,000 00	
Subsequently added, - -	1,300 00	
		5,300 00
Amount carried forward,		156,586 00

Amount brought forward,		156,586 00
For the Erection, Rent, and Repairs of Engine Houses;		
Original appropriation, - -	3000 00	
Subsequent additions, - -	990 00	
		3,990 00
For Bells and Clocks;		
Original appropriation, - -	700 00	
Subsequently withdrawn, -	150 00	
		550 00
For Constables;		
Original appropriation, - -	1500 00	
Subsequently withdrawn, -	175 00	
		1,325 00
For Care and improvement of the Common, Malls, and Fort-Hill, - - - -		1,000 00
For Care and Improvement of the Neck Lands;		
Original appropriation, - -	500 00	
Subsequently withdrawn, -	125 00	
		375 00
For Common Sewers, Wells, and Pumps;		
Original appropriation, - -	6,000 00	
Subsequent additions, -	4,000 00	
		10,000 00
For Building Reservoirs;		
Original appropriation, - -	2,000 00	
Subsequently withdrawn, -	150 00	
		1,850 00
For the payment of the Annuity for the purchase of George's and Lovell's Islands, in Boston Harbour, - - - - - -		400 00
For Printing and Stationary; including the expense of two hundred and fifty copies of the City Ordinances;		
Original appropriation, - -	2,500 00	
Subsequently added, - -	400 00	
		2,900 00
Amount carried forward,		178,976 00

Amount brought forward,		178,976 00
For the Internal Health Department; including Sweeping the Streets, and removing House Dirt and other nuisances;		
Original appropriation, - -	11,000 00	
Additional appropriation, -	2,500 00	
	13,500 00	
Subsequently withdrawn, -	1,000 00	
		12,500 00
For the External Health Department; expenses of the Quarantine establishment, except Salaries;		
Original appropriation, - -	1,200 00	
Subsequent additions, - -	550 00	
		1,750 00
For the Overseers of the Poor;		
Original appropriation, - -	11,000 00	
Subsequently added, - -	500 00	
		11,500 00
House of Industry; besides the authority to expend the Income of the establishment;		
Original appropriation, - -	20,000 00	
Subsequently withdrawn, -	3,807 77	
		16,192 23
For the Establishment for the Employment and Reformation of Juvenile Delinquents;		
Original appropriation, - -	5,000 00	
Subsequently added, - -	500 00	
		5,500 00
For the County of Suffolk; including expenses of Courts, Jails, House of Correction, and all other charges, except Salaries, - -		31,500 00
For the payment of Interest on the Public Debt of the City;		
Original appropriation, - -	51,500 00	
Subsequently withdrawn, -	2,500 00	
		49,000 00
Amount carried forward,		306,918 23

Amount brought forward,		306,918 23
For the Reduction of the principal of the Public Debt of the City, - - - -		15,000 00
For Incidental Expenses, and Miscellaneous Claims; not justly chargeable to any of the foregoing heads of Appropriation;		
Original appropriation, - -	4,800 00	
Subsequently added, - -	587 77	
		5,387 77
For a Reserved Fund; to be applied to such purposes as the City Council may hereafter deem proper;—		
Amount appropriated, - -	12,000 00	
Amount withdrawn, at sundry times	12,000 00	
Aggregate amount of the appropriations for the financial year 1827–28, - - -		$327,306 00

Office of the Auditor of Accounts, May 15, 1828.

WILLIAM HAYDEN, Jr. Auditor.

(B.)

STATEMENT OF THE INCOME of the City of Boston, applicable to the ordinary annual expenditures of the City, during the financial year which commenced on the first day of May, 1827, and closed on the thirtieth day of April, 1828.

Income from Rents;

Amount received for rents of Stalls, Cellars, and Stands at Faneuil Hall Market, and fees for weighing at the Market-Scales, during the past year, - - -	25,739 89	
For use of the Hall over the Market House, -	480 00	
For the balance of rent due on a Stall in the Old Market House, -	136 00	
		26,355 89
Rents of Shops, Offices, Chambers, and Cellars, in the Old State House,		3,867 25
Received on account of fees for Wharfage, &c. at the City's Wharf, east of Faneuil Hall Market,	2,000 00	
Rents of Shops on the City's Wharf, north of Mill Creek, - -	274 44	
		2,274 44
Amount carried forward,		32,497 58

Amount brought forward,	32,497 58	
Rent of the Stores under Faneuil Hall, one quarter, from November 12, 1827, to February 12, 1828, - -	1,140 00	
Rents of various lots of the Mill Pond Lands, - - - - - -	623 96	
Rents of Lands on the Neck, and pasturage of Cows, - - -	562 70	
The City's proportion, (being fifteen per centum,) of the fees received at the Hay Scales, - - -	319 98	
Received on account of rent of Deer Island, - - - - - -	200 00	
Rent of Cellar under the Hancock School House, - - -	100 00	
Rent of Cellar under the Ward Room, in Ward No. 3, - - -	100 00	
Received from a religious Society, for use of the Ward Room, in Ward No. 12, - - - -	65 00	
Rent of the old Engine House on the Draw Bridge, in Ann street, nine months, - - - -	56 25	
Rent of a small house on Union Street,	48 00	
Rent of a Fish Stall, at the North part of the city, - - - -	20 00	
Rent of a small piece of land on Bedford street, - - - -	6 00	
		35,739 47
Income from Interest;		
Received, within the past year, for interest on various notes and bonds held by the city, and on deposites in Bank, - - - -		16,398 72
Income from State Paupers;		
Amount received of the Commonwealth, for support of State paupers, in the House of Industry, -	8,036 20	
Amounts carried forward,	8,036 20	52,138 19

Amounts brought forward,	8,036 20	52,138 19
For assistance furnished paupers out of the House, by the overseers of the Poor, - - - -	2,795 31	
For support of State paupers, in the House of Reformation, - -	451 56	
		11,283 07
Income from Licenses ;		
Received for Licenses for Public Exhibitions, and for Certificates under seal of the City, - - - - -	2,417 84	
For the City's proportion of the amount received for Licenses to Inn-holders, Confectioners, Retailers, and Victuallers, - - - -	634 00	
For Licenses of Cows and Dogs,	374 00	
		3,425 84
Income from Common Sewers ;		
Received of various individuals, for the privilege of draining their estates into Common Sewers laid and owned by the City, - - -		5,867 91
Income from the Internal Health Department ;		
Received for sales of dirt collected from the Streets, - - -	1,747 26	
Received for funeral fees, -	756 65	
		2,503 91
Income from the External Health Department ;		
Received for Quarantine fees, bills of health, &c. - - - -	1,140 00	
Received of the Commonwealth, the amount expended by the City, in repairing the buildings on Rainsford Island, - - - -	332 15	
Received for an old Boat sold, -	10 00	
		1,482 15
Amount carried forward,		76,701 07

Amount brought forward,		76,701 07
Income from Sales of City Property;		
Received the net sales of sundry Muskets, Mess Pans, Camp Kettles, &c. which were in the Armoury over Faneuil Hall, - - -	393 08	
On account of a Tomb, in the Burial Ground at South Boston, -	50 00	
For a lot of fine Sea Coal, left on hand at the City Offices, - -	25 00	
Net sales of an old Engine House, on North Bennet street, - -	20 77	
For a lot of Stones sold, - -	13 50	
For a lot of old Furniture, in the Old State House, - - -	6 06	
		508 41
Income from Improvements;		
Received on account of the subscription towards defraying the expense of widening Merchants' Row, - - - - - - -		50 00
Income from Militia Exempts;		
Received from persons between the ages of 35 and 40, exempted from Militia duty, by the payment of two dollars each, - - -		192 00
Income from the County of Suffolk;		
Received of the Treasurer of the Commonwealth, for balances of accounts of costs in criminal cases, &c.	6,628 67	
For fines, fees, and costs, . -	5,827 53	
For licenses to Innholders, Confectioners, Retailers and Victuallers,	2,225 52	
For Court fees, - - -	1,732 90	
Of the Treasurer of the Commonwealth, for the support of paupers in the House of Correction, -	937 21	
Amounts carried forward,	17,351 83	77,451 48

Amounts brought forward,	17,351 83	77,451 48
For rents, of Court and Jury Rooms, and Offices, in the Old Court House, and of the County House,	920 00	
Received for Jury Verdicts, -	616 00	
For Excise from Attornies, -	430 00	
For forfeited recognisances, -	400 00	
For Excise from Justices of the Peace,	14 00	
		19,731 83

Income from Taxes;

Amount received on account of Tax of the year 1814	4 70	
" " " " 1815	4 20	
" " " " 1816	1 50	
" " " " 1817	47 99	
" " " " 1818	12 02	
" " " " 1819	17 20	
" " " " 1820	26 00	
" " " " 1821	19 08	
" " " " 1822	69 68	
" " " " 1823	111 79	
" " " " 1824	166 93	
" " " " 1825	1214 86	
" " " " 1826	8247 59	
	9,943 54	
" " " " 1827	227,805 60	
		237,749 14

Amount of actual Income, applicable to the ordinary expenditures of the City, during the financial year which closed on the thirtieth of April, 1828, - - - - - $334,932 45

Office of the Auditor of Accounts, May 15, 1828.

WILLIAM HAYDEN, Jr. Auditor.

(C.)

STATEMENT OF THE EXPENDITURES of the *City of Boston*, during the financial year, which commenced on the first day of May, 1827, and closed on the thirtieth day of April, 1828.

Salaries and compensation to the Instructers of all the Schools, except the Primary Schools ;

Instructers of the Latin School in School Street -	4,606	67
" " " English High School in Pinkney Street	3,341	66
Instructer of the High School for Girls, in Derne Street, to November 30th, 1827 - -	1,000	00
Instructers of the Eliot School, in North Bennet Street	3,600	00
" " " Hancock School, in Hanover Street	3,600	00
" " " Mayhew School, in Hawkins Street	3,411	00
" " " Bowdoin School, in Derne Street -	3,600	00
" " " Boylston School, in Washington Square	3,200	00
Amount carried forward,	26,359	33

Amount brought forward,	26,359 33	
Instructers of the Adams School, in Mason Street	3,600 00	
" " " Franklin School, in Washington Street	3,600 00	
Instructer of the School at South Boston -	862 50	
" " " African School, in Belknap Street, (the other half of his salary having been defrayed from the income of a bequest of the late Abiel Smith, Esq ;) - - -	300 00	
		34,721 83
Primary Schools ;		
Paid to the Instructresses of fifty three Primary Schools, in full compensation for their personal services, for rent of the School Rooms, fuel, &c. for one year, at $250 each - -	13,250 00	
To three Instructresses, for a portion of the year,—three new Schools having been established, within the year - -	554 16	
For Rewards, to distribute in the several Schools, for Books, and other small expenses -	241 75	
		14,045 91
Repairs, Fuel, and all other contingent expenses, of the Schools ;		
Cost of fuel for all the Schools	1,372 12	
Expenses attending the visitation of the Schools, including the annual dinner, the medals, &c. -	1,262 26	
Paid for materials and labor, in repairing and cleaning the various School Houses, during the year	1,170 64	
Amounts carried forward,	3,805 02	48,767 74

Amounts brought forward,	3,805 02	48,767 74
For taking down, repairing, and putting up, the Stoves in the School Houses - - -	290 98	
For the supply of Ink for the Schools	188 00	
For the supply of Furniture for the Schools - - -	177 54	
		4,461 54
Alterations and repairs of the Eliot School House ;		
Paid for materials and labor, in altering and repairing the Eliot School House		3,000 00
Repairs of Public Buildings;		
Paid for making Draws, and other Repairs, to two Bridges over the Canal	1,044 05	
For repairs of the various public Buildings of the City - -	971 95	
		2,016 00
Repairs of Faneuil Hall ;		
Amount expended for materials and labor, in repairing Faneuil Hall, and fitting the Stores under the said Hall for occupation -	7,625 23	
Deduct amount received for staging lumber, and other materials, sold after the repairs were completed	74 95	
		7,550 28
Paving and repair of Streets;		
Paid for Paving, flaging, and edging stones, for stone for McAdamizing, for gravel, and other materials, for paving and repairing Streets	4,716 99	
Sundry Paviours' bills of work, done in various Streets of the City	4,562 63	
Paid laborers, for work done on the Streets - - -	3,579 63	
Paid for carting stones, gravel, and dirt	818 55	
Amounts carried forward,	13,677 80	65,795 56

Amounts brought forward,			13,677 80	65,795 56
For keeping the Horses attached to the Paving department - -			787 00	
For New Horses - - -			325 00	
For new Carts and Harnesses, and repairs of Do. - - - -			168 28	
				14,958 08
Widening Streets ;				
Paid the amount of damages awarded for land taken in Derne Street, some years since, from the estate of the heirs of Watson Freeman,—charged to the appropriation for Widening Streets, in conformity to an Order of the City Council, passed Dec. 6, 1827			2,082 65	
For land taken into Hanover Street			1,373 47	
Paid towards the opening of a new Street from Chatham Street to State Street			500 00	
For land taken into High Street			329 66	
Expenses of widening Bromfield Lane			143 15	
" " " Beach Street			68 96	
" " " Washington St.			44 00	
Expense of improving Pinkney Street			30 00	
" " " Ann Street			21 51	
Paid for surveying and drawing plans, in relation to the widening of Streets			104 25	
				4,697 65
Payment of unliquidated claims heretofore incurred, for Widening Streets ;				
Paid for land taken from Sundry Estates, and for claims of tenants, in consequence of widening Merchants' Row - - -			33,803 94	
Paid for Land taken into High Street			3,256 42	
Paid for widening Washington Street, near Avon Place -	2513 48			
Paid for widening Washington Street, near the Marlboro' Hotel -	425 00			
Amounts carried forward,	2,938 48		37,060 36	85,451 29

Amounts brought forward, 2,938 48	37,060 36	85,451 29	
Paid for widening Washington Street, on the Neck - - 104 08			
	3,042 56		
For land taken on Common Street, at Pemberton Hill -	2,948 71		
Paid for completing the Stone and Iron fence, north and east of the State House - -	2,060 78		
Paid on account of improvements in Sumner and Pinkney Streets	618 00		
On account of widening Hanover Street - - -	502 00		
For land taken into Broad Street	290 08		
" " Derne and Temple Streets -	391 03		
" " Ann Street	200 00		
" " Purchase Street	51 00		
For removing various Cellar Doors and Steps, at the North part of the City - -	123 18		
Paid for various legal services, in relation to widening Streets, rendered previously to the appointment of the City Solicitor	602 69		
Paid for Surveying and drawing plans, in relation to the above stated claims for widening Streets	34 00		
	47,924 39		
Deduct amount received for City Stock, issued on account of widening Merchants' Row, under an Order of the City Council passed June 5th, 1827 -	32,925 00		
		14,999 39	
Amount carried forward,		100,450 68	

Amount brought forward,			100,450 68
Salaries of City and County Officers ;			
Paid the Salaries of the following Officers, viz.			
Josiah Quincy, Mayor, one year		2,500 00	
William Mackay, City and County Treasurer and Collector, one year -	2,000 00		
For Clerk hire, fuel, and other incidental expenses of his Office	1,000 00		
		3,000 00	
Samuel F. McCleary, City Clerk, one year - -		1,500 00	
Thomas Clark, Assistant City Clerk, and Clerk of the Common Council, one year -		800 00	
Nathan Webb, Assessor, one month, from April 1st, to May 1st, 1827		83 33	
Francis Green, Assessor, one month, from April 1st, to May 1st, 1827		83 33	
John Stevens, Assessor, one year		1000 00	
Samuel Norwood, Assessor, one year - - -		1000 00	
Henry Bass, Assessor, one year		1000 00	
Thomas Jackson, Assessor, eleven months, from May 1st 1827 to April 1st, 1828 - -		916 67	
Thomas C. Amory, Assessor, eleven months, from May 1st, 1827 to April 1st, 1828 - -		916 67	
Charles P. Curtis, City Attorney and Solicitor, from June 18th, 1827 to April 1st, 1828		470 00	
Samuel H. Hewes, Superintendent of Burial Grounds, one year		900 00	
Jerome V. C. Smith, Resident Physician at Hospital Island, one year - - -		1000 00	
Amounts carried forward,		15,170 00	100,450 68

Amounts brought forward,		15,170 00	100,450 68
John Oliver, Keeper of Hospital Island, one year -		350 00	
Johnson Colby, Messenger to the City Council, one year -		600 00	
Benjamin Pollard, City Marshal, one year - -		1000 00	
Caleb Hayward, Clerk of Faneuil Hall Market, one year -		1000 00	
Enoch Patterson, Superintendent of Streets, one year - -		1000 00	
William Hayden Jr. Auditor of Accounts, one year -		1,100 00	
Amount of Salaries of City Officers, during the year - -		20,220 00	
Peter O. Thatcher, Judge of the Municipal Court, one year, being equal to the amount allowed him by the Commonwealth	750 00		
Benjamin Whitman, Judge of the Police Court, one year	1500 00		
William Simmons, Judge of the Police Court, one year	1500 00		
Henry Orne, Judge of the Police Court, one year	1500 00		
Thomas Power, Clerk of the Police Court, one year	1400 00		
William Knapp, Assistant Clerk of the Police Court, one year	700,00		
Amount of Salaries of County Officers, during the year - - -		7,350 00	
			27,570 00
Amount carried forward,			128,020 68

Amount brought forward,		128,020 68
City Watch;		
Paid for services of Watch-men employed by the City, during the year - -	7,936 91	
For services of the special Watch, at the Market - .	786 50	
For services of the Captain of the Watch, one year - -	400 00	
For Fuel and Oil, for the Watch-Houses - - -	213,41	
For rent and repairs of Watch-Houses - - -	110 34	
		9,447 16
Lamps, Oil, and Superintendence;		
Paid for Oil and Wicking for the Street Lamps - -	7,547 70	
For the services of Lamp-Lighters, during the year - -	4,994 71	
For services of the Superintendent of Lamps, one year -	400 00	
Expenses of lighting the Market House, on Saturday evenings, through the year -	370 14	
New Lamps, Lamp Posts, Ladders, and all repairs of Lamps	307 45	
		13,620 00
Fire Department, exclusive of Engine Houses;		
Expended for repairs of Engines, and supplies of articles necessary to the Engines, and Engine companies - -	4,427 00	
Amounts carried forward,	4,427 00	151,087 84

Amounts brought forward,	4,427 00	151,087 84
Amount of the annual allowance to the respective Engine Companies, in conformity to the Ordinance establishing the Department - - -	873 00	
		5,300 00
Erection, rent, and repairs of Engine Houses;		
Expended for the erection of an Engine House in Mason Street, for Engine No. 9 -	1,356 33	
For the erection of an Engine House in Hanover Street, for Engine No. 10 - -	894 78	
For the Erection of an Engine House in Purchase Street, for Engine No 16 - -	690 00	
Paid on account of an Engine House in Franklin Street, for Engine No. 11 - -	100 00	
Paid for repairs of House of Engine No. 7 - -	162 42	
Various repairs of Engine Houses, of small amounts - -	482 75	
Rents of Engine Houses, and land on which some of the Engine Houses are located -	299 19	
		3,985 47
Bells and Clocks;		
Paid for ringing the Bells to denote the hours of the day, ringing for City and Ward Meetings, and on other public occasions	489 75	
For care and repairs of the Public Clocks - - -	55 00	
		544 75
Amount carried forward,		160,918 06

Amount brought forward,		160,918 06
Constables ;		
Paid to Constables employed to preserve the peace, on the Hill, at West Boston - -	875 00	
For notifying and attending public meetings - - -	290 50	
For various other services rendered by Constables - - -	141 90	
		1,307 40
Care and Improvement of the Common, Malls, and Fort-Hill ;		
Paid for labor on the Common, Malls, and Fort Hill and for sundry tools	328 96	
For carting dirt and gravel upon the Common - - -	258 25	
For materials and labor, on the Frog Pond - - - -	185 54	
For repairs of Fences, round the Common - - -	125 45	
For Trees - - -	27 75	
		925 95
Care and Improvement of the Neck Lands ;		
Paid for setting a new fence, and repairing old fences, at the Neck Lands ; - - - -	277 12	
For Trees, and work done on the same - - - -	74 88	
For drawing a plan - -	17 50	
For tending Gate on the Neck	5 00	
		374 50
Common Sewers, Wells, and Pumps ;		
Paid for materials and labor, for the construction of new Common		
Amount carried forward,		163,525 91

Amount brought forward,		163,525 91
Sewers in Merchants Row, State, Sudbury, Portland, Distill House, Washington, Hanover, Margaret, Spring, Winter, Friend, Pond, Ann, Temple, West-Centre, Second, Richmond, and Blossom Streets - - -	9,717 29	
For repairs of Public Wells and Pumps - - - -	282 71	
		10,000 00
Building Reservoirs.		
Expended for the construction of a Reservoir in West Centre Street, near the English High School; for several smaller Reservoirs, and for completing others which had been commenced the year previous - - -		1,848 10
Annuity for the purchase of George's and Lovell's Islands, in Boston Harbour;		
Paid this year's Annuity, being the amount which the City has contracted to pay, each year, during the life of the individual of whom those Islands were purchased -		400 00
Printing and Stationary;		
Paid for printing done for the City; including the printing of two hundred and fifty copies of the City Ordinances - -	1,482 65	
For Advertising	566 26	
Amounts carried forward,	2,048 91	175,774 01

Amounts brought forward,	2,048 91	175,774 01
For Books, Stationary, and binding; including the expense of binding two hundred and fifty copies of the City Ordinances	679 52	
		2,728 43

Internal Health Department—including sweeping the Streets, and removing House-dirt and other nuisances;

Paid for labor in sweeping the Streets, and removing the Street dirt - - -	3,351 89	
For labor in collecting and carrying off House dirt, and other nuisances - - -	5,199 03	
For Hay, Straw, Grain, and Vegetables, used at the City Stables	2,037 73	
For new Wagons and Harnesses, and repairing old Wagons and Harnesses - - -	743 23	
For Tools, Iron, Coal, and various small articles, for the Stables, and the Blacksmith's Shop	802 57	
For the purchase of Horses	596 00	
For keeping Horses in the Country, during the Winter - -	159 06	
For work on the buildings -	177 41	
For services of the Superintendent of the City Stables, and Teams - - -	620 00	
	13,686 92	
Paid for Swine, to consume the House Offal - - -	1,016 30	
Amounts carried forward,	14,703 22	178,502 44

Amounts brought forward,	14,703 22	178,502 44
Deduct amount received for Swine sold during the year, and for sales of Manure connected with said Swine - - -	2,281 15	
		12,422 07
External Health Department ; expenses of the Quarantine establishment, except Salaries ;		
Paid for services of Boat-men employed in the department -	551 98	
Expenses of boarding and nursing various sick and destitute persons, during the year -	364 18	
Paid for materials and labor, in repairing the buildings on Rainsford Island - - - -	332 15	
For repairs of Boats and Sails	159 14	
For supplies of Medicine, bedding, &c. for the Hospital -	140 95	
For a new small Boat -	80 00	
For Quarantine flags, and flag staff	48 75	
Sundry small expenses -	46 48	
		1,723 63

The expenses of this Department were considerably increased during the past year, by the occurrence of several cases of Small Pox, in the City.

Overseers of the Poor ;		
Pensions and Grants allowed to various destitute persons, by the Board of Overseers of the Poor	4,373 00	
Paid to the Treasurer of the Board of Overseers, for disbursements by the members of that Board, in their respective Wards, for the occasional relief of sick and destitute persons - -	4,000 00	
Amounts carried forward	8,373 00	192,648 14

Amounts brought forward,		8,373 00	192,648	14
Expenses of burying Paupers		888 25		
Paid for the support of Paupers at the Insane Hospital - -		871 90		
Paid to other Towns, for the support of Paupers - -		744 88		
Salary of the Clerk to the Board of Overseers - - -		480 79		
Stationary, &c. for Overseers Room		27 79		
			11,386	61
Directors of the House of Industry;				
Expended for Victualing the Inmates of the House, during the year - - - -		8,135 76		
For work on the Buildings -		1,843 81		
For Clothing - - -		1,093 12		
For Fuel - - - -		1,131 60		
For Hay, Straw, Trees, Seeds, and Manure - - -		548 67		
For Swine - - -		370 29		
For Junk - - - -		336 16		
For Carriage Hire, for the Directors - - - - -		290 00		
Expenses of the Hospital -		275 86		
Paid for Furniture - -		255 61		
For Printing, Stationary and Books		238 95		
For transportation of Paupers to the House - - -		194 87		
For expenses of sundry paupers out of the House - -		95 58		
For sundry contingent expenses		390 96		
		15,201 24		
Paid the following Salaries viz :				
Superintendent and family	1000 00			
Assistant to the Superintendent - -	600 00			
Clerk to the Directors	323 88			
Amounts carried forward,	1,923 88	15,201 24	204,034	75

Amounts brought forward,	1,923 88	15,201 24	204,034 75
Chaplain and School Master	311 68		
Physician - -	306 00		
Teamster - -	107 50		
Female Assistants in the House - -	353 36		
		3,002 42	
		18,203 66	
From the above expenditures, the following Items of Income, paid into the City Treasury, are to be deducted, viz :			
Amount received for Oakum, from the House of Industry - -	1,465 31		
Received for sundry articles supplied the House of Reformation - -	518 20		
Received on account of the support of a Pauper	30 00		
		2,013 51	
Leaving the net expenditure from the City Treasury, on account of the House of Industry - - -			16,190 15
House for the Employment and Reformation of Juvenile Offenders ;			
Expended for victualing the Inmates of the House, during the year		1,906 29	
For Clothing - - -		442 20	
For Furniture, and Tools and Materials for the employment of the Inmates		787 72	
For work on the Buildings		376 36	
For Fuel, Oil, &c. - -		281 13	
For Books, Stationary, and Printing		111 71	
Amounts carried over,		3,905 41	220,224 90

Amounts brought forward,		3,905 41	220,224 90
For apprehending deserters, and sundry other small expenses - -		111 70	
		4,017 11	
Salaries;			
Master of the House -	606 45		
Instructer of the School	120 88		
Master Shoemaker	333 17		
Broom Maker -	86 80		
Female Assistants, in the House - - -	335 59		
		1,482 89	
			5,500 00
County of Suffolk; including expenses of Courts, Jails, House of Correction, and all other charges, except Salaries;			
Paid sundry persons, as per bills and receipts, authorized by the County Board of Accounts - -		11,767 14	
To Jurors, at the several Courts		8,047 48	
To Witnesses, Constables, &c. for attendance at the several Courts		7,558 69	
Paid on County Drafts drawn by the Mayor; being for that portion of the County expenses which come under the control of the Mayor and Aldermen, as exercising, in part, the authority formerly vested in the Court of Sessions - -		5,996 46	
Paid to the Treasurer of the Law Library, the amount received as Excise from Attornies - -		430 00	
Paid to Coroners, Jurors, &c. on Inquisitions - - - -		237 29	
			34,037 06
Amount carried forward,			259,761 96

Amount brought forward,		259,761 96
Interest on the Public Debt of the City;		
Paid interest on various notes and certificates of Stock held against the City, and on moneys borrowed for the purposes of the Government	51,772 97	
Paid interest on moneys loaned the City, by the Committee on the Reduction of the City Debt -	486 59	
		52,259 56
Reduction of the Principal of the Public Debt of the City;		
Amount paid over to the Committee on the Reduction of the City Debt, in conformity to an Order of the City Council, passed April 23d, 1827		15,000 00
Incidental Expenses, and Miscellaneous Claims; not justly chargeable to any of the foregoing heads of Appropriation;		
Paid for various legal services, rendered previously to the appointment of a City Solicitor - - -	785 00	
Repaid to H. Chapman & Co. and I. P. Davis, the amount formerly paid by them to the City, for the rent of a Rope Walk at the bottom of the Common; together with the costs of a suit brought against them by Amos Binney, to recover said rent	587 77	
Paid for services of an Assistant to the Clerk of the Market, during the year - - - - -	594 00	
For legal services, in revising and preparing the City Ordinances for publication;—this amount allowed by a Special Order of the City Council	500 00	
Amounts carried forward,	2,466 77	327,021 52

Amounts brought forward,	2,466	77	327,021	52
For Fuel, Lights, and other supplies, for the City Offices - -	441	54		
For work on a Dyke, upon the flats belonging to the City, west of Washington Street; this amount allowed by a special Order of the City Council - - - - -	350	00		
Paid for Powder used by the Militia, at the Fall Review - -	320	25		
For Fuel, for Faneuil Hall Market	257	70		
Expenses of keeping a Bull belonging to the City, two years -	198	40		
For materials and labor, for repairs of the Burial Grounds, and Funeral Cars - - - - -	151	51		
For sundry small expenses at the Market, removing nuisances, &c. -	146	81		
For the use of Halls, for Ward meetings - - - - -	130	00		
For a Horse, for the use of the City Marshal - - - -	130	00		
Expenses attending the Celebration of the Anniversary of American Independence - - - -	120	00		
For clearing out, and removing the mud, from a portion of the Creek	119	25		
For making various surveys, and drawing plans, for the use of the City	119	00		
For rent of the office occupied by the Clerk of the Common Council	80	00		
For a Carpet, for the Assessors Office	75	66		
For Signs, put up in the Streets, to denote the different Wards -	65	00		
For copying, and recording, various deeds and agreements - -	41	50		
Sundry small expenditures, for different objects, no one of which amounts to twenty dollars - -	151	53		
			5,364	92
Amount carried forward,			332,386	44

Amount brought forward,		332,386 44

Reserved Fund;

The sum of $12,000.00 was appropriated, by the City Council, at the commencement of the last financial year, as *a reserved fund*, to be applied to such purposes as the City Council might thereafter, deem proper; the whole amount of which fund was, subsequently, withdrawn, for the following objects, viz:

For repairs of Faneuil Hall -	7,600 00	
For Common Sewers, Wells and Pumps	4,000 00	
For the External Health Department	400 00	
	$12,000 00	
Amount expended, during the last financial year, under the respective appropriations granted by the City Council - - - -		$332,386 44
Amount paid by the City Treasurer, during the last year, for services rendered by Deputy Collectors employed by him - - - -	380 00	
Amount paid by the City Treasurer, during the last financial year, on drafts drawn upon him previously to that year, the payment of which had not been before demanded - -	650 95	
	1030 95	
Deduct amount remaining unpaid, of the drafts drawn on the City Treasurer, during the last financial year; which amount, though unpaid, has been allowed, and is included in the preceding statement of expenditures -	102 44	
		928 51
Amount of actual expenditures, in money, during the financial year which closed April 30th, 1828.		$333,314 95

Office of the Auditor of Accounts, May 15, 1828.

WILLIAM HAYDEN, Jr. Auditor.

(D.)

Statement in relation to the Public Debt of the City of Boston.

The amount of the City Debt, on the first day of May, 1827, as per statement in the Fifteenth Annual Report, was - - - -		$1,011,775 00
Since that time, the following Stock and Notes have been issued, viz :—		
Amount borrowed to meet the current expenses of the year, in anticipation of the Taxes of 1827,	126,000 00	
Amount of Stock issued, to defray the expenses of widening Merchants' Row,	33,000 00	
Amount of a Loan made by the Committee on the Reduction of the City Debt, the proceeds of which were applied to the redemption of other portions of the City Debt,	22,000 00	
		181,000 00
		1,192,775 00

From the above amount, there are to be deducted the following payments on account of the City Debt, within the last financial year, viz :—

Paid the whole amount of the Loan in anticipation of the Taxes of 1827,	126,000 00	
Paid the whole amount of the City Debt which fell due within the last financial year, under direction of the Committee on the reduction of the City Debt, the particulars of which will appear in the Report of that Committee,	117,425 00	
Amount carried forward,		1,192,775 00

Amount brought forward,	1,192,775 00
Making the whole amount paid, within the last financial year, on account of the City Debt,	243,425 00
Aggregate amount of the City Debt, on the first day of May 1828, being $62,425 less than on the corresponding day of the last year,	$949,350 00

The character of the Public Debt of the City, on the first day of May, 1828, was as follows, viz :

Amount unpaid, of the Loan contracted for the erection of the Court House and Prisons in Leverett street, payable in annual instalments of $10,000, and bearing interest at five per centum per annum,	50,000 00
Amount due on a note given for money deposited in the Treasury, for a special purpose, at five per cent. interest,	1,000 00
Amount unpaid, of the Loan of 1823, payable in annual instalments of $5000, bearing interest at five per cent,	30,000 00
Amount of the Loan contracted to quiet certain claims to the Ropewalk Lands; payable in the year 1834, at four per cent. interest,	58,000 00
Amount of a Loan made in pursuance of an Order of the City Council, passed September 23, 1824, payable at the pleasure of the City after one year; a part bearing four and a half, and the remainder four and three quarters per cent. interest,	36,300 00
Amount of a Loan authorized by an Order of the City Council, passed December 19, 1825, payable January 1, 1834; at five and a quarter per cent. interest,	16,000 00
Amount of stock issued under an Order of the City Council, passed December 28, 1825, for the purchase of an Estate for the improvement of Court street; two thirds payable at the decease of a person having a life estate in the premises, at five per cent. interest, and one third payable in the year 1831, at five and a half per cent. interest,	30,000 00
Amount carried forward,	221,300 00

Amount brought forward,		221,300 00
Amount of a Certificate of stock issued on account of the purchase of a lot of land on Eliot street, for an Engine House, payable in March 1835, at five per cent. interest,		1,700 00
Amount of Stock issued to defray the expenses of widening Merchants' Row, viz.		
Stock payable in the year 1836, at five five per cent. interest,	20,000	
Stock payable in the year 1832, at 4 1-2 per cent interest,	25,000	
Stock payable in the year 1836, at six per cent. interest,	7,000	
Stock payable at pleasure of the City, at 4 1-2 per cent. interest,	1,000	
		53,000 00
Amount of a four and a half per cent. stock sold at Auction, under an Order of the City Council, passed October 2, 1826, to raise funds for the redemption of certain portions of the City Debt, bearing a higher rate of interest; the principal to be redeemed in the years 1840, 1845, and 1850,		95,000 00
Amount unpaid, of the Debt contracted for the erection of the New Faneuil Hall Market, and the improvements connected therewith, payable at various times, and bearing interest as follows:		
At $3 89 per centum per annum,	18,000 00	
At 4 1-2 " "	2,000 00	
At 4 3-4 " "	5,000 00	
At 5 " "	390,350 00	
At 5 1-4 " "	18,000 00	
At 5 1-2 " "	7,000 00	
At 6 " "	116,000 00	
		556,350 00
Amount of a Loan made under an Order of the City Council, passed February 11, 1828, authorizing the Committee on the Reduction of the City Debt to borrow a sum of money, to redeem a certain portion of the City Debt:		
Payable in one year, at four and a half per cent. interest,	9,000 00	
Payable at pleasure of the City, at 4 1-2 per cent interest,	13,000 00	
		22,000 00
Whole amount of the City Debt, May 1, 1828,		$949,350 00

REPORT ON THE CITY DEBT.

The Committee on the Reduction of the City Debt respectfully submit to the City Council this final *Report* of their transactions, during the financial year which closed on the thirtieth day of April last.

By certain Orders of the City Council, passed on the 23d of April, 1827, by which this Committee was constituted, it was determined that certain specific funds therein named, viz: All balances of money thereafter remaining in the Treasury, at the end of any financial year; all receipts in money, being the proceeds of the sale of Real Estate, of any description, then belonging, or which might thereafter belong, to the City; all receipts on account of the principal sum of any bond or note, then owned, or which might thereafter be owned, by the City; and, also, fifteen thousand dollars of the annual City Tax, in that, and every future year, should be appropriated to the payment, or purchase, of the capital of the City Debt; and, for that purpose, that said funds should be placed at the disposal of this Committee.

Under the provisions of those Orders, a regular account has been kept with this Committee, in the Books of the Auditor; in which the Committee has been credited with all the moneys received, during the last financial year, from the designated sources, and, also, with the balance of an account of interest, on moneys at the credit of this Committee, while the same were not immediately wanted by the Committee, and were, temporarily, made use of for other purposes of the City. In their general account, the Committee are charged with all the payments made by their order, on account of the principal of the City Debt.

In February last, it was ascertained by this Committee, that the avails of the funds which had been placed in their trust, by

the City Council, would not be sufficient to liquidate all that portion of the Public Debt which would fall due within that financial year; and application, consequently, was made, by the Committee, to the City Council, for authority to negociate a new Loan, not to exceed, in amount, the sum of *twenty-nine thousand dollars;* which authority was promptly granted by the City Council. The Committee have found it necessary, under that authority, to borrow only the sum of *twenty-two thousand dollars;* which amount, also, has been carried to the credit of this Committee.

With these funds, as above stated, the Committee have been enabled to redeem all that portion of the Public Debt of the City, which fell due within the year, amounting to *one hundred and seventeen thousand four hundred and twenty-five dollars;* and they had a balance remaining at their credit, on the thirtieth ultimo, amounting to *eleven hundred and nine dollars, and four cents;* which is carried to new account at the commencement of the present financial year.

The following is a particular statement of the Receipts and the Payments of the Committee.

RECEIPTS.

Balance of money remaining in the Treasury, at the end of the financial year, which closed April 30, 1827,		35,640 02
Proceeds of the Sales of Real Estate;		
Received for a lot of the Mill Pond Land, on Haverhill street,	14,760 00	
Received for the right to erect certain Tombs, on a piece of land contiguous to the North Burial Ground,	1,420 00	
On account of the purchase money of the Old Franklin School House, in Common street, and the land on which the same stands,	925 50	
Received for a lot of land, on Portland street,	816 00	
Ten per centum of the purchase money of a tract of land on the Neck,	385 44	
Received for the right to take water from a Well on Cross street, belonging to the City,	300 00	
Amounts carried forward,	18,606 94	35,640 02

Amounts brought forward,	18,606 94	35,640 02
On account of a tomb in the Burial Ground at South Boston,	100 00	
Making the whole amount received for sales of Real Estate,		18,706 94
Received the principal sums of the following Notes owned by the City, viz:		
John D. Williams' note, dated April 1, 1825, paid in January, 1828,	14,400 00	
Three notes against Henry Newman, dated November 29, 1825, paid in May and September, 1827,	5,300 49	
Russell, Davis, & Hedge's note, dated April 1, 1825, paid in April, 1828,	3,000 00	
Robert G. Shaw's note, dated April 1, 1825, paid in April, 1828,	2,000 00	
Samuel & Enoch Train's note, dated April 1, 1825, paid in April, 1828,	2,000 00	
Making the whole amount received for Notes paid in,		26,700 49
Amount received from the City Tax of 1827,		15,000 00
Received for interest on funds loaned the City, when not immediately wanted for the purposes of the Committee, - - - - -		486 59
		96,534 04
Received for City Stock, bearing 4 1-2 per cent. interest, issued under order of the City Council, passed February 11, 1828, - - -		22,000 00
Total amount carried to credit of this Committee, during the financial year which closed April 30, 1828, - - - - - - - -		$118,534 04

PAYMENTS.

The Committee have caused the following Stock and Notes to be paid, and taken up, during the year, viz:

Of the Faneuil Hall Market Stock, at six per cent. interest,	22,650 00
Amount carried forward,	22,650 00

Amount brought forward,	22,650 00
Of the Faneuil Hall Market Stock, at five per cent interest,	20,475 00
Of the Faneuil Hall Market Stock, at four and a half per cent. interest,	9,000 00
Annual Instalment of the five per cent. stock of 1823,	5,000 00
Annual Instalment of the Leverett Street Prison Loan, at five per cent. interest,	10,000 00
Loan authorized by an order of the City Council, passed November 28, 1825, at six per cent. interest,	20,000 00
Loan authorized by an order of the City Council, passed March 5, 1827, at four and a half per cent. interest,	30,000 00
Note to the Mayor and Aldermen, as Trustees of Joanna Brooker's donation, at 5 per cent. interest	300 00
Making the whole amount of the City Debt redeemed by the Committee, during the financial year which closed April 30, 1828,	$117,425 00
Total amount of moneys received by the Committee, during the year, as before stated,	118,534 04
Total amount of Stock and Notes paid from the funds of the Committee, during the year, as before stated,	117,425 00
Leaving a balance at the credit of the Committee, in the hands of the Auditor, on the thirtieth of April, 1828, amounting to	$1,109 04
By the foregoing statements, it will be perceived that the Committee have redeemed Stock and Notes of the City, amounting to	117,425 00
That, in order to do this, they have created a new Debt, amounting to	22,000 00
Leaving an actual reduction of the City Debt, by the proceedings of this Committee, amounting to	$95,425 00
Amount carried forward,	95,425 00

Amount brought forward,	95,425 00
By another operation, entirely disconnected with the business of this Committee, (viz. for the widening of Merchants' Row,) the City has created another new Debt, amounting to	33,000 00
So that the actual reduction of the City Debt, during the financial year which closed on the thirtieth ultimo, amounts to	$62,425 00

Of the amount of the City Debt cancelled by the Committee:

$42,650 00	bore interest at 6 per centum per annum;
35,775 00	bore interest at 5 per centum per annum;
39,000 00	bore interest at 4 1-2 per centum per annum.
$117,425 00	

The Committee cannot but express to the City Council their clear conviction, resulting from the experience of the last financial year, that the system adopted by the Council, of setting apart certain specific portions of the revenue of the City, in each year, towards a gradual reduction of the City debt, is founded in a wise attention to the best financial interests of the City: For, although it is true that no new funds are actually created to the City by this arrangement, yet it is equally true that the application of those funds, which, from their very nature, belong to the liquidation of the Public Debt, is ensured to that object; and a systematic separation is thereby effected, between those funds which are of a permanent character, being the proceeds of the *actual property* of the City, and those which partake of the nature of annual income.

JOSIAH QUINCY, Mayor,
JOHN R. ADAN, Pres't. of the Com. Council,
JOHN C. GRAY, Ch'n of the Com. of Finance,
} *Com. on the reduction of the City Debt.*

In the Board of Aldermen, May 26, 1828.—Read and accepted, and ordered, that the same be printed with the Annual Report. Sent down for concurrence.

JOSIAH QUINCY, *Mayor.*

In Common Council, May 26, 1828. Read and concurred.

JOHN R. ADAN, *President.*

Dr. *The* CITY OF BOSTON, *in Account Current with* WILLIAM MACKAY, *Treasurer of said City.* *Cr.*

			1827.	By balance of account settled, - -	35,640 02
To cash pd. for interest since May 1, 1827	51,772	97	May, 1	By cash received for Loans from May 1, 1827, to April 30, 1828, -	173,925 00
To do. paid for Mayor's Drafts, -	255,167	17		By cash from Military Exempts, -	192 00
To do. " for sundry Notes, - -	243,425	00		By do. for Rents, - - - -	6,399 91
To do. " Deputy Collectors, -	380	00		By do. for Interest, - - -	16,398 72
	550,745	14		By do. of the Auditor, - - -	64,647 37
To balance due the City, - -	22,522	73		By do. for Taxes, - - - -	237,749 14
				By do. for sundry Notes, - - -	26,700 49
				By do. of Treasurer of Commonwealth, for support of State Paupers in the House of Industry, - -	8,036 20
				By cash for support of Paupers by Overseers of the Poor, - -	2,795 31
				By cash for support of Paupers in House for Juvenile Offenders, - -	451 56
				By cash for repairs of Rainsford Island,	332 15
Dolls.	573,267	87		*Dolls.*	573,267 87

BOSTON, MAY 1, 1828,—Errors Excepted,

WM. MACKAY, Treasurer of the City of Boston.

Dr. *The* COUNTY OF SUFFOLK, *in Account Current with* WILLIAM MACKAY, *Treasurer of said County.* *Cr.*

To cash paid Bills and Receipts, -	11,767 14	1828. May 1.	By cash received for Fines, Costs and Fees, - - - - -	5,827 53
To do. paid Coroners, Jurors, &c. on Inquisitions, - - - -	237 29		By cash received for Court Fees, -	1,732 90
To do. paid Jurors at the several Courts, - - - - -	8,047 48		By do. do. for Jury Verdicts, -	616 00
To cash paid Witnesses, Constables, &c.	7,558 69		By do. do. from Treasurer of the Commonwealth for support of Paupers in House of Correction, -	937 21
To do. paid Drafts of the Mayor,	12,596 46		By cash received for balances of accounts of Costs in Criminal Cases, &c. - - - - -	6,628 67
To do. paid Treasurer of the Law Library, for Excise received from Attornies, - - - -	430 00		By cash received for forfeited recognizances, - - - - -	400 00
			By cash received for Excise from Attornies, - - - -	430 00
			By cash received from Justices of the Peace, - - - - -	14 00
			By cash received for licenses to Innholders, &c. - - - -	2,225 52
			By cash received for Rents, - -	920 00
				19,731 83
			By balance due from the County, -	20,905 23
Dolls.	40,637 06		*Dolls.*	40,637 06

BOSTON, MAY 1, 1828,—Errors Excepted,

WM. MACKAY, Treasurer of the County of Suffolk.

Dr. WILLIAM MACKAY, *as Treasurer of the City of Boston and County of Suffolk.* *Cr.*

To cash received at sundry times since May 1, 1827, for account of the City of Boston, as credited in account with the City, - - -	573,267 87	1828. May 1.	By cash disbursed at sundry times since May 1, 1827, for account of the City of Boston, as charged in Account Current with the City,	550,745 14
To cash received for account of the County of Suffolk and credited in account, - - - - -	19,731 83		By cash disbursed for account of the County of Suffolk, as charged in account, - - - - -	40,637 06
				591,382 20
			By balance due from William Mackay, being the amount of cash in the Treasury, - - - -	1,617 50
Dolls.	592,999 70		*Dolls.*	592,999 70

BOSTON, MAY 1, 1828.—Errors Excepted. WM. MACKAY, Treasurer of the City of Boston and County of Suffolk.

BOSTON, MAY 9, 1828.—The Committee appointed by the City Council to examine and audit the accounts of the City and County Treasurer, have attended that duty, and find that they are correctly stated, and properly vouched, and that there has been received on account of the City $573,267 87, and that there has been paid on the same account $550,745 14, leaving a balance in favor of the City of $22,522 73. That there has been received on account of the County $19,731 83, and there has been paid on the same account $40,637 06, leaving a balance against the County of $20,905 23, leaving a final balance in the Treasury on the 30th day of April last, of $1,617 50, of which was deposited in the City Bank to the credit of William Mackay, City Treasurer, $594 77 and in the hands of the Treasurer $1022 73.

JAMES HALL,
SAMUEL T. ARMSTRONG,
FRANCIS J. OLIVER,
SAMUEL ASPINWALL, } *Committee.*

In the Board of Aldermen, May 12, 1828.—Read and accepted. Sent down for concurrence.

JOSIAH QUINCY, *Mayor.*

In Common Council, May 12, 1828.—Read and concurred.

JOHN R. ADAN, *President.*

ESTIMATE OF EXPENDITURES

AND

Ways and Means, for the present financial year.

The Ordinance, "establishing a system of accountability in the expenditures of the City," requiring that the Auditor shall, in the month of February annually, make and lay before the City Council, an estimate of the amount of money necessary to be raised for the expenditure of the ensuing financial year, under the respective heads of appropriation, such an Estimate, together with an Estimate of Ways and Means to meet the expenditures, was laid before the City Council, on the 25th of February last. Those Estimates were referred to a joint Committee, by whom an Order was reported, which was passed by the City Council, in the following form, viz :

CITY OF BOSTON.

An Order relative to Specific Appropriations.

It is ordered, by the City Council, that to defray the expenses of the City of Boston and the County of Suffolk, for the next financial year, which commences on the first day of May, one thousand eight hundred and twenty eight, and closes on the thirtieth day of April, one thousand eight hundred and twenty-nine, the following sums of money be, and the same are hereby, respectively, appropriated ; that is to say :—

For salaries of the Instructers of all the Schools, except the Primary Schools, - -	35,000 00
For the Primary Schools, - -	14,500 00
For repairs, fuel, and all other contingent expenses of the schools, - - - -	4,000 00
For repairs of public buildings, - -	2,000 00
For the erection of new Hay Scales, at the bottom of the Common, - - -	1,500 00
For paving and repair of streets, - -	20,000 00
For widening Streets, - - -	10,000 00
For salaries of all City and County Officers, -	28,000 00
For the City Watch, - - -	9,000 00
For Lamps, Oil, and Superintendence, -	12,000 00
For the Fire Department, exclusive of Engine Houses, - - -	8,000 00
For the erection, rent, and repairs of Engine Houses, - - -	6,000 00
For Bells and Clocks, - - -	700 00
For Constables, - - - -	1,500 00
For care and improvement of the Common, Malls, Copp's Hill and Fort Hill, - -	1,000 00
For care and improvement of the Neck Lands,	500 00
For Common Sewers, Wells, and Pumps, -	6,000 00
For building Reservoirs, - - -	2,000 00
For the payment of the Annuity for the purchase of George's and Lovell's Islands, in Boston Harbour,	400 00
For Printing and Stationary, - -	1,500 00
For the Internal Health Department, including sweeping Streets, and removing house dirt and other nuisances, - - -	11,000 00
For the External Health Department, expenses of the Quarantine Establishment, except salaries,	1,200 00
For the construction of a Wharf, and repairs of the buildings, at Rainsford Island, - -	800 00
For the Overseers of the Poor, besides moneys received for the support of Poor belonging to other towns, (all moneys accruing for the support of State Paupers to be paid into the City Treasury,) - - -	12,850 00
For the House of Industry, besides income from the establishment at South Boston, and moneys received for the support of poor belonging to other	
Amount carried forward,	189,450 00

Amount brought forward,	189,450 00
towns, (all moneys accruing for the support of State Paupers to be paid into the City Treasury,)	18,000 00
For the establishment for the employment and reformation of Juvenile Offenders, - -	5,975 00
For the County of Suffolk, including expenses of Courts, Jails, House of Correction, and all other charges, except salaries, - -	31,500 00
For the payment of Interest on the Public Debt of the City, - - -	47,000 00
For the reduction of the principal of the public debt of the City, - - -	15,000 00
For Incidental Expenses and Miscellaneous Claims, not justly chargeable to any of the foregoing heads of appropriation, - -	5,000 00
For a Reserved Fund ; to be applied to such purposes as the City Council may hereafter deem proper, - - -	16,700 00

And it is further ordered, that no excess in any of the respective appropriations aforegoing, shall be allowed by the Auditor of Accounts, or paid by the Treasurer of the City and County, unless authorized by an order of the City Council.

The whole amount of appropriations granted in the foregoing Order is - - $328,625 00

An estimate of the Ways and Means to meet the expenditures of the City, for the ensuing financial year, which commences on the first day of May, 1828, and closes on the thirtieth day of April 1829.

Probable income from City rents, - -	$38,000 00
Interest on bonds and notes, held by the City,	14,000 00
From the Commonwealth, for support of State paupers, - - - - -	10,000 00
From the Health Department ; including quarantine fees, funeral fees, sales of street dirt, &c.	4,000 00
From assessments from common sewers, -	4,000 00
Amount carried forward,	70,000 00

Amount brought forward,		70,000 00
From licenses for public exhibitions, &c. -		3,000 00
From the County of Suffolk; including county rents, civil and criminal costs, fines, fees, jury verdicts, licenses to retailers, &c. &c. - -		20,000 00
Outstanding taxes, small debts, &c. -		5,625 00
		98,625 00
Probable amount of tax to be assessed for the ensuing financial year, - -	235,000	
From which, deduct for probable abatements,	5,000	
Leaving the net income from the tax of the year,		230,000 00
Total of Ways and Means, for the year 1828–29,		$328,625 00

REAL AND PERSONAL PROPERTY

Of the City of Boston and County of Suffolk

Township No. 5, in the 9th Range, county of Penobscot.
The Common.
Fort Hill—and a lot of Land adjoining.
About 10,000 feet of Land north of the Stores on North Market Street.
Land north east of the Mill Creek, and bounding on a Street formerly leading to Eustis Wharf.
Land on the Mill Pond.
Upland and flats at the bottom of the Common, including the purchase from the former occupants of the Ropewalk Lands.
Marsh on each side of the Neck.
Two Malls on the Neck.
A lot of Land at the head of the Ropewalks, occupied by the State for the Laboratory.
A lot of Land on the south side of the Street leading from Washington Street to South Boston Bridge.
Land on Temple Street.
A small wedge of Land on Front and Beach Streets.
A lot of Land on Eliot street, purchased for a Watch House, Engine House, &c.
A lot of Land on Essex street, 560 feet.
A lot of Land on Prince street, leased for fifty dollars per annum.
Land and building on School street, formerly occupied as an Engine House.
Engine Houses, and the land on which they stand, in Milk, Mason, Leveret, and Hanover streets, Dock square and Pemberton's Hill.
House and Land on the Mill Pond, for Fire Hook and Ladder Company.
Four Burial Grounds in the City.
One do. on the Neck.
One do. South Boston.
One Tomb in Copp's Hill Burial Ground, being the particular property of the City.

One Tomb in the Granary Burial Ground.
Nine Tombs in the South Boston do.
Faneuil Hall, with the land contiguous thereto.
The New Market House at the East end of Faneuil Hall, and the wharf connected therewith.
Old Town House and Cellars.
A Fish Stall at the north part of the City.
County Court House and Land, in School Street.
New Court House and Prisons, in Leveret street.
Old Court House, and Land connected therewith, in Court street.
County House and Land, in Court street.
House of Industry, House of Correction, two Houses for Colored Poor, a Slaughter House, and other out-buildings, and sixty one acres of Land at South Boston;—together with the stock on hand, the farming utensils, and various articles appertaining to the establishment.
Deer Island, and the buildings thereon.
Hospital on Rainsford Island, built in 1819.
Two Hay Scales and three City Pounds.
A House in Union Street.
Ward Room, and Cellar, in Ward No. 3.
Stable on the Mill Pond.
Eliot School House, in North Bennet street.
Mayhew, do. in Hawkins street.
Latin, do. in School Street.
Adams, do. in Mason street.
Hancock, do. in Hanover street.
Bowdoin, do. in Derne street.
Boylston, do. Fort Hill.
School House at South Boston.
High School House, in Pinckney street.
Franklin School House, in Washington street.
Twenty Fire Engines.
Hose Carriages, six or seven thousand feet of Hose, three hundred and ten pairs of Buckets, twenty Pump Hoses, Hose Screws, Caps, Trumpets, Badges, and various other implements, appertaining to the Fire Department.
The Boat Massachusetts, with her two small boats, and other appurtenances, in the Quarantine service.
Twenty-nine Horses, with Wagons, Carts, Harnesses, &c. in the service of the City.

Five Funeral Cars, with Harnesses complete.
One do. used at the House of Industry.
Various public Wells and Pumps.
About eighteen thousand feet of Common Sewers, laid by the City within the last five years, and now under the control of the City government.
Seventeen Rerservoirs constructed by the City, within the three last years.
Eleven hundred and ninety three Lamps.
Market Scales, Weights, &c.

BONDS AND NOTES HELD BY THE CITY.

Notes received on account of the sale of the Alms House Estate, in Leverett street, secured by Mortgage, - - -	90,000 00
Notes received on account of sales of neck lands, - - - -	15,455 16
A note received on account of sale of a lot of land at the south part of the City, purchased for a School House, - -	679 70
Various other bonds and notes, in the hands of the City Treasurer, - -	2,468 35
Notes and Bonds transferred to the City Treasury, by the Committee on the Extension of Faneuil Hall Market;—amount remaining unpaid, - - -	162,595 64
Note received on account of a lot of land, or flats, near the Franklin School House,	1,666 00
Note received on account of the improvement made the year before last, in Merchants' Row,	3,000 00
Notes received on account of the sale of the Old Franklin School House, and land, in Common Street - - -	2,760 00
Notes received for a lot of flats contiguous to South Boston Bridge - -	500 00
Making the whole amount of Notes and Bonds held by the City, (*carried forward*)	$279,124 85

Amount brought forward,		279,124 85
Amount of Money in the City Treasury, May 1st, 1828,	1,617 50	
Balance of money at the credit of the Committee on the Reduction of the City Debt, May 1st, 1828, -	1,109 04	
		2,726 54
		$281,851 39

STATEMENT OF THE FRANKLIN FUND.

Estimated amount of the Franklin Fund, as stated in the last Annual Report,	15,781 72
Amount of increase, during the year, four and a half per cent, - -	710 18
Present value of the Fund,	$16,491 90

Donation of Mrs. Joanna Brooker, and others, to the Selectmen of the town of Boston, for the time being; the Interest of which is to be disposed of for the relief of Poor Widows and Sick People, at their discretion.

Josiah Robinson's Note and Mortgage, -	1,166 66
Elisha W. Dana's Note and Mortgage, -	272 17
John Redman's do. do. -	1,231 22
Benjamin Darling and Samuel Bradford's do.	1,300 00
	$3,970 05

The interest on the above has been paid in equal proportions to the Aldermen, and by them distributed, agreeably to the Wills of the Donors.

Donation of Abiel Smith, Esq. to the Selectmen of the town of Boston, for the time being; the Income of which is to be appropriated to the support of a School for the Instruction of People of Colour in said town, in Reading, Writing and Arithmetic.

20 Shares in the Newburyport Turnpike Road.
20 do. in the Second New-Hampshire Turnpike Road.
5 do. in the Rhode Island Bridge Company.
1 Share in the Boston Theatre.
1 do. in the Boston Bath House.
4,000 dollars United States 3 per cent stock.
200 do. do. 6 per cent stock.
5 Shares in Suffolk Bank.

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EIGHTEENTH

ANNUAL REPORT

OF THE

1997

RECEIPTS AND EXPENDITURES

OF

THE CITY OF BOSTON,

AND

County of Suffolk.

MAY 1, 1830.

BOSTON:

JOHN H. EASTBURN, CITY PRINTER.....CONGRESS STREET.

1830.

CITY OF BOSTON.

Office of the Auditor of Accounts,
May 15*th*, 1830.

The Auditor of Accounts respectfully asks permission to lay before the City Council the *Annual Report* on the Finances of the City, for the year which closed on the thirtieth day of April last.

The accompanying Documents (marked A. B. C. and D.) contain Statements of the Appropriations granted by the City Council, for the service of the year;—of the Income, which actually accrued to the City, during the year;—of the Expenditures, which were made, in the various departments of the government;—and of the City Debt, shewing the variations that have taken place within the year.—

Upon examination of these Statements, it will be found that the financial year which has just expired, adds another to the number of those years, in which the ordinary annual Income of the City government has not proved adequate to its ordina-

ry annual expenditures. By the Document marked C. it appears that the aggregate expenditure of the year amounts to $386,275 72

From which there should be deducted the following expenditures, which were met by special Loans, viz:

Payment to the Mercantile Wharf Corporation - - -	18,520 50	
Completion of the City Wharf - -	7,360 25	
Purchase of the Old Franklin School House,	3,000 00	
A portion of the expenditure for the Fire Department. - - -	5,600 00	
		$34,480 75

And the expenditure left chargeable to the annual Income of the City, amounts to - - - - $351,794 97

The aggregate Income of the City for the year, amounts as per Document marked B, to	376,513 13	
From which, deduct the amount received for Loans, for the objects abovementioned - - -	34,480 75	

And the amount received as annual Income is - - - -	342,032 38
Leaving an Excess of the EXPENDITURE over the INCOME of the year amounting to - - - -	$9,762 59

The Account Current of the City Treasurer shews a balance of money in the City Treasury, on the first day of the present month, amounting to - - - - - - $5,438 80

This balance results from the fact, that there was in the City Treasury, at the credit of the Committee on the Reduction of the City Debt, the sum of - - - - 15,201 39

From which deduct the amount of the deficiency of the Income to meet the general Expenditure, as above stated - - - - -	9,762 59
And there is left, the balance which was actually in the City Treasury, on the first day of May, 1830 - - - -	$5,438 80

This inadequacy of the Income of the last financial year to defray the expenses of the year, arises from the fact that there has been, in that year, as there was in the year preceding it, an excess of expenditure for the County of Suffolk, and for the payment of Interest on the City Debt. The

County Expenditures, it is well known to the City Council, are without the control of the officers of the City government, and must be paid, whether they exceed, or fall short of, the amount appropriated to meet them. The amount of Interest falling due within the last financial year has considerably exceeded the estimated amount, in consequence of the extensive changes which have been effected in the City Debt ;—as, when new Loans are negociated for the liquidation of old debts, it becomes necessary to pay the interest on the Stock thus cancelled, in full ;—so that it generally happens, in such cases, that more than a years interest on the same debt is to be paid. There is, also, a partial reduction of some of the estimated items of Income, for the last year.

By the Document marked D, it appears that the total amount of the City Debt, on the first day of the last financial year, was - 911,850 00

Since which day, there has been redeemed of the permanent funded Debt - - - 154,400 00

For the purpose of redeeming this portion of the Debt, new Loans have been contracted, under authority of the City Council, amounting to 100,000 00

So that if no debt had been contracted, during

the year, for any other purpose, the City Debt would have been reduced, the sum of - -		54,400 00	
But as the City Council has authorized new Loans ;—			
For the payment of the Mercantile Wharf Corporation, - - -	18,520 50		
For completing the City Wharf	7,360 25		
For deficiency in the appropriation for the Fire Department - -	5,600 00		
For the re-purchase of the Old Franklin School House - - -	3,000 00		
Creating a new Debt to the amount of - -		34,480 75	
The actual reduction of the City Debt, during the last financial year, is but - - -			19,919 25
Leaving the aggregate amount of the City Debt, on the first of May, 1830 - -			$891,930 75

There were in the City Treasury, at the commencement of the last financial year, Bonds and Notes, being the property of the City, amounting to - - - - - $267,505 76

Within that year a portion of these Bonds and Notes has been paid in, amounting to -	$44,260 81½	
And other new Notes have been received during the year, amounting to - - -	4,783 36	
Making the actual reduction of this property - - - -		39,477 45½
And leaving the amount of Bonds and Notes in the City Treasury, May 1st, 1830 - - -		$228,028 30½

All which is respectfully submitted to the City Council.

WM. HAYDEN, Jr. *Auditor.*

In the Board of Aldermen, May 31, 1830.

Read, and thereupon ordered, that the Auditor of Accounts be, and he is hereby, directed to cause six thousand five hundred copies of the Annual

Report of the receipts and expenditures of the last financial year, and the estimates for the current year, together with a particular statement of all City property, to be printed and distributed for the information of the Inhabitants.

Sent down for concurrence.

H. G. OTIS, *Mayor.*

In Common Council, May 31, 1830.

Read and concurred.

B. T. PICKMAN. *President.*

(A.)

STATEMENT OF THE APPROPRIATIONS granted by the City Council, to meet the various objects of expenditure, during the financial year which commenced on the first day of May 1829, and closed on the thirtieth day of April 1830.

For salaries of the Instructers of all the Schools, except the Primary Schools - - -		34,000 00
For the Primary Schools ;—		
Original appropriation, - -	14,500 00	
Subsequently withdrawn, - -	125 00	
		14,375 00
For a Building on the Western Avenue for a Primary School ;— - - - - -		470 00
For repairs, fuel, and all other contingent expenses of the Schools ;—		
Original appropriation, - -	4,000 00	
Subsequently withdrawn - -	500 00	
		3,500 00
For Repairs of Public Buildings ;—		
Original appropriation, - -	2,000 00	
Subsequently withdrawn - -	470 00	
		1,530 00
For paving and repairs of Streets - -		20,000 00
For widening Streets, including the expense of widening Green Dragon Lane ;—		
Original appropriation, - -	25,000 00	
Subsequently withdrawn - -	6,100 00	
		18,900 00
Amount carried forward		92,775 00

Amount brought forward,		92,775 00
For Filling up, in vicinity of the new Hay Scales, west of Charles Street		300 00
For Completing the filling of the Mill Creek, between Commercial Street and Ann Street - - - -		2,000 00
For Work on the Free Bridge to South Boston, and for completing the Street connected therewith ;—		
Original appropriation, - -	1,600 00	
Subsequently added - -	1,100 00	
		2,700 00
For Salaries of all City and County Officers ;—		
Original appropriation, - -	28,000 00	
Subsequently withdrawn - -	250 00	
		27,750 00
For the City Watch ;—		
Original appropriation, - -	10,400 00	
Subsequently added - -	1,000 00	
		11,400 00
For Lamps, Oil, and Superintendence ;—		
Original appropriation, - -	12,000 00	
Subsequently added, - -	1,050 00	
		13,050 00
For the Fire Department, exclusive of Engine Houses ;		
Original appropriation, - -	8,000 00	
Subsequently added, - -	7,500 00	
		15,500 00
For the Erection, rent, and repairs, of Engine Houses ;—		
Original appropriation, - - -	4,000 00	
Subsequently added - -	2,100 00	
		6,100 00
For Bells and Clocks - -		700 00
For Constables ;—		
Original appropriation, - -	1,500 00	
Subsequently withdrawn, - -	825 00	
		675 00
Amount carried forward,		172,950 00

Amount brought forward,		172,950 00
For Care and Improvement of the Common, Malls, Copp's Hill, and Fort Hill, - - - - - -		1,000 00
For the Care and Improvement of the Neck Lands ;—		
Original appropriation, - -	500 00	
Subsequently withdrawn - -	150 00	
		350 00
For Common Sewers, Wells, and Pumps ;—		
Original appropriation, - -	4,000 00	
Subsequently added, - -	1,000 00	
		5,000 00
For Building Reservoirs - - - -		4,000 00
For the Payment of the Annuity for the purchase of George's and Lovell's Islands - - - - -		400 00
For Printing and Stationary ;—		
Original appropriation, - -	1,500 00	
Subsequently added - - -	600 00	
		2,100 00
For the Internal Health Department, including Sweeping the Streets, and removing House Dirt and other nuisances - - - - -		12,000 00
For the External Health Department ; expenses of the Quarantine establishment, except Salaries - - - -		1,200 00
For the Overseers of the Poor, - -		13,000 00
For the Directors of the House of Industry, - - - - -		18,000 00
For the House of Reformation, - -		6,350 00
For the County of Suffolk ; including expenses of Courts, Jails, House of Correction, and all other charges, except Salaries, - - - -		31,500 00
For the Payment of Interest on the Public Debt of the City, - - -		45,000 00
Amount carried forward		312,850 00

Amount brought forward		312,850 00
For the Reduction of the Principal of the Public Debt of the City, - - -		20,000 00
For the celebration of Independence,		200 00
For the purpose of meeting the Excess of the Expenditures over the Income of the last financial year, - -		3,688 12
For Incidental Expenses and Miscellaneous Claims, not justly chargeable to any of the aforegoing heads of appropriation - - - - -		4,000 00
For a Reserved Fund;—to be applied to such purposes, as the City Council may deem proper, subsequent to the passage of the annual appropriation bill;		
Original appropriation, - -	4,700 00	
Subsequently withdrawn, - -	4,688 12	
		11 88
Aggregate amount of the appropriations, for the financial year 1829-30 - - -		$340,750 00

Office of the Auditor of Accounts, May 15, 1830.

WM. HAYDEN, Jr. *Auditor.*

(B.)

STATEMENT OF THE INCOME of the City of Boston, applicable to the annual expenditures of the City, during the financial year which commenced on the first day of May, 1829, and closed on the thirtieth day of April, 1830.

Income from Rents;—

Amount received for rents of Stalls, Cellars, and Stands, at Faneuil Hall Market, and for use of the Public Scales, viz:		
For rents of Stalls, -	19,835 67	
For rents of Cellars, -	4,088 96	
For Stands near the Market,	607 16	
For the use of Public Scales,	274 92	
	24,806 71	
Received for use of the Hall over the Market	150 00	
		24,956 71
Amount received for rents of the Old State House, viz:		
For Shops and Offices on the ground floor, - - -	2,194 00	
For Cellars - - -	600 00	
For Chambers, - -	600 00	
		3,394 00
Rents of Stores under Faneuil Hall,		4,322 50
Rents of lands, pasturage of Cows, and Sales of Grass, on the Neck Lands		584 36
Amount carried forward,		33,257 57

Amounts brought forward,		33,257 57	
Rents of Lands on the Mill Pond,		534 47	
Rent of Deer Island, 6 mos.	200 00		
Received on account of rent due from a former tenant	20 50		
		220 50	
The City's proportion, (being fifteen per centum,) of the amount of fees received for weighing, at the City Hay Scales - - - - -		335 15	
Rent of Cellar under the Ward Room, in Ward No. 3 - - - -		100 00	
Rent of Cellar under the Hancock School - - - - -		50 00	
Rent of Old Engine Houses in Ann Street, and South Bridge Street -		38 75	
Rent of Cellar under the Franklin School, - - - - -		35 00	
Rent of Shop on Howard's Wharf -		32 00	
Rent of a small piece of land in Bedford Street - - - - -		6 00	
Received for Lobster Stands, at Boylston Market,- - - - -		27 00	
			34,636 44
Income from the County of Suffolk;			
Received of the Commonweath, for balances of accounts of Costs in criminal cases - - - - -		6,914 95	
For fines, fees, and costs - -		5,731 32	
For licenses to Innholders, Victuallers, Retailers, and Confectioners -		2,336 40	
For Court Fees - - - -		2,211 00	
Of the Commonwealth, for Support of State Paupers in the House of Correction - - - - -		1,392 02	
Received for forfeited Recognisances		1,600 00	
For Jury Verdicts - - -		714 00	
For Excise from Attorneys - -		480 00	
For Excise from Justices of Peace, -		8 00	
Amounts carried forward		21,387 69	34,636 44

Amounts brought forward,		21,387 69	34,636 44
For two old Stoves sold from the Supreme Court Room,	20 00		
For a lot of Old Lead, from the Jail - - - -	4 56	24 56	
		21,412 25	
For the following County Rents, viz:			
Of the United States, for rent of Court and Jury Rooms, in the Old Court House	435 00		
Received for rent of two Offices in the Old Court House	160 00		
Received for rent of the Old County House -	165 00		
For right of passage over county land, - - - -	15 00		
		775 00	
			22,187 25
Income from Interest;			
Received for interest on various Bonds, Notes, and other debts due the City, and on deposites in Banks, - - -			14,935 93
Income from State Paupers;			
Amount received of the Commonwealth, for Support of State Paupers, viz:—			
In the House of Industry - -		10,843 99	
Assistance to State Paupers out of the House, by the Overseers of the Poor - - - - -		2,897 68	
In the House of Reformation - -		708 07	
			14,449 74
Income from the Internal Health Department;			
Received for the House Offal of the City - - - - -		2,700 00	
For Sales of Street Dirt, collected from the Streets - - -		1,760 93	
For funeral fees, - - - -		869 05	
			5,329 98
Amount carried forward,			91,539 34

Amount brought forward,		91,539 34
Income from Licenses;—		
The City's proportion of the amount received for Licenses to Innholders, Victuallers, Retailers, and Confectioners, - - - - -	681 00	
One License for Theatrical Exhibitions, - - - - -	500 00	
Licenses for Cows and Dogs - -	365 00	
Licenses for various Public Exhibitions,	79 00	
For Certificates under Seal of the City,	26 25	
		1,651 25
Income from the External Health Department;—		
Received for Quarantine fees, bills of Health, and Permits to visit Rainsford Island, - - - -	1,058 50	
Of the Commonwealth, for repairs of buildings on Rainsford Island, -	200 22	
		1,258 72
Income from Common Sewers;—		
Received for assessments for benefit derived from various Common Sewers belonging to the City - - - -		254 14
Income from Militia Exempts;—		
Received from persons partially exempted from Militia duty, - - - -		228 00
Income from Public Wells;—		
Received for the use of a Well in Thacher Street, - - - - -		22 00
Income from Sales of City Property;—		
Received for net Sale of a Bull belonging to the City, - - - -		17 00
Income from Taxes;—		
Amount received on account of the Tax of the year 1818	1 50	
" " " " 1819	1 50	
" " " " 1820	1 50	
Amounts carried forward, -	4 50	94,970 45

Amounts brought forward,	4 50	94,970 45
Amount received on account of the Tax of the year 1822	20 12	
" " " " 1823	21 75	
" " " " 1824	70 72	
" " " " 1825	89 00	
" " " " 1826	211 59	
" " " " 1827	959 84	
" " " " 1828	6,073 94	
	7,451 46	
" " " " 1829	239,610 47	
		247,061 93
Amount of annual Income, during the financial year which closed April 30th 1830 - -		$342,032 38
In addition to the above amount of annual Income, there were received into the City Treasury, during the last financial year, the following sums, viz :—		
For City Stock issued under an Order of the City Council passed June 10th 1829, authorizing a Loan for the payment of the amount due to the Mercantile Wharf Corporation,	18,520 50	
For City Stock issued under an Order of the City Council passed October 27th 1828, authorizing a Loan for the construction of a Wharf East of Faneuil Hall Market,	7,360 25	
For City Stock issued under an Order of the City Council passed March 18th 1830, authorizing a Loan to make up a deficiency then existing in the appropriation for the Fire Department,	5,600 00	
Amounts carried forward,	31,480 75	342,032 38

Amounts brought forward,	31,480 75	342,032 38
For City Stock issued under an Order of the City Council passed February 22d, 1830, authorizing the issue of stock for the re-purchase of the old Franklin School House	3,000 00	
		34,480 75
Making the actual Receipts, for the financial year 1829—30 - - - - -		$376,513 13

Office of the Auditor of Accounts, May 15th, 1830.

WILLIAM HAYDEN, Jr. Auditor.

(C.)

STATEMENT OF THE EXPENDITURES of the City of Boston, during the financial year which commenced on the first day of May 1829, and closed on the thirtieth day of April 1830.

Salaries and compensation to the Instructers of all the Schools, except the Primary Schools;

Instructers	of	the Latin School, in School Street -	4,188	33
"	"	English High School, in Pinckney Street	3,530	00
"	"	Eliot School in North Bennet Street -	3,598	33
"	"	Hancock School, in Hanover Street	4,050	00
"	"	Mayhew School, in Hawkins Street	3,598	33
"	"	Bowdoin School, in Derne Street	3,600	00
"	"	Boylston School, in Washington Square	3,000	00
"	"	Adams School, in Mason Street -	3,571	67
"	"	Franklin School, in Washington Street	3,455	66
Amount carried forward,			32,592	32

Amount brought forward,	32,592 32	
" " School at South Boston - -	956 67	
Instructer of the African School, in Belknap Street -	450 00	
		33,998 99
Primary Schools;		
Paid to the Instructresses of fifty seven Schools, for their personal services, rent of a portion of the Rooms, &c. - -	13,118 61	
Paid the rent of School Rooms hired by the City - - -	1,119 12	
For Rewards to distribute in the Schools, and other small expenses - - - - -	135 73	
		14,373 46
School House on the Western Avenue, for a Primary School;		
Expended by the City on the said building,		468 46
Repairs, fuel, and all other contingent expenses, of the Schools;		
Expenses attending the visitation of the Schools, including the annual dinner, the medals, &c. - -	1,172 00	
Repairs of all the School Houses, during the year, - - -	1,091 58	
Cost of fuel for the Schools - -	870 54	
Paid for Ink, Furniture, &c. -	193 70	
For taking down, repairing, and putting up the Stoves in the School Houses - - - - - -	166 82	
		3,494 64
Repairs of Public Buildings;		
Paid for work and materials for a cottage on Rainsford Island, for the use of the Resident Physician	650 00	
For repairs of various Ward Rooms	175 56	
For repairs of the Old State House	146 27	
Amounts carried forward,	971 83	52,335 55

Amounts brought forward,		971 83	52,335 55
For repairs of Faneuil Hall Market		140 23	
For repairs of the City Offices		79 65	
For repairs of the City Stables		77 22	
For repairs of the City Hay Scales		71 18	
For repairs of Faneuil Hall -		69 88	
For small repairs of various Public Buildings - - - -		116 56	
			1,526 55
Paving and Repairs of Streets;			
Paid to Pavers, for work done in paving & repairing various Streets		6,917 06	
Paid for paving, flaging, and edging Stones, for gravel, &c. - -		5,055 20	
Paid laborers, for work done on the Streets - - - - -		3,612 33	
Paid for Stone for Mac Adamizing		2,504 36	
Expenses of keeping the horses attached to the Paving department		865 74	
Paid for carting Stones, Gravel, and Dirt - - - - - -		1,042 86	
			19,997 55
Widening Streets, including the expense of widening Green Dragon Lane;			
Paid for widening and improving the following Streets, viz:			
Green Dragon Lane - -		8,714 37	
Dock Square & Elm Street	3,971 25		
Deduct amount received of individuals, towards the expense of this improvement	405 00		
		3,566 25	
For altering the level, &c. of May and Grove Streets - - -		2,164 30	
For widening Washington Street, near Bedford St.	934 90		
Amounts carried forward,	934 90	14,444 92	73,859 65

Amounts brought forward,	934 90	14,444 92	73,859 65
For widening Washington Street near the Marlboro' Hotel - -	220 00		
For widening Washington Street near Essex Street	186 00		
		1,340 90	
For widening Essex and Front Sts.		515 06	
Hanover Street - - -		511 17	
Salem Street - - - -		467 72	
Ann Street - - - -		315 00	
Milk Street - - - -		286 00	
Mason Street - - - -		189 74	
Purchase Street - - - -		184 00	
Green Street - - - -		177 00	
Lynn Street - - - -		175 00	
Doane Street - - - -		164 67	
Paid for alterations of Cellar Doors and Sidewalks, for surveying, drawing plans, and other small expenses incidental to widening Streets - - - -		273 92	
		19,045 10	
Deduct the amount received of an individual towards the widening of Merchants Row, in a former year		150 00	
			18,895 10
Filling up in the vicinity of the new Hay Scales west of Charles Street;			
Paid for carting dirt, &c. to fill up near the South Hay Scales - - -			300 00
Completing the filling of the Mill Creek, from Commercial Street to Ann Street;			
Paid for work on the Sewer, and carting dirt, to complete the filling of that portion of the Creek - - -			2,000 00
Amount carried forward,			95,054 75

Amount brought forward,			95,054 75
Work on the Free Bridge to South Boston, and completing a Street connected therewith ;			
Expended on the Free Bridge, and for completing a Street through the Pond at South Boston - - -			2,700 00
Salaries of all the City and County Officers ;			
Paid the Salaries of the following Officers, viz :			
Harrison Gray Otis, Mayor, one year - - - - -		2,500 00	
William Mackay, City and County Treasurer and Collector, one year	2,000 00		
For Clerk hire, fuel, and other incidental expenses of his Office	1,000 00	3,000 00	
Samuel F. M'Cleary, City Clerk, one year - - - -		1,500 00	
Thomas Clark, Clerk of the Common Council, and Assistant City Clerk, one year - - -		800 00	
Samuel Norwood, Assessor, one year - - - - -		1,000 00	
Henry Bass, Assessor, one year		1,000 00	
Willard Phillips, Assessor, one month, to May 1st, 1829 - - -	83 33		
Thomas Jackson, Assessor, eleven months, to April 1st, 1830	916 67		
		1,000 00	
Thomas C. Amory, Chief Engineer, from February 16th, 1829, to April 1st 1830 - - -		1,122 22	
Amounts carried forward,		11,922 22	97,754 75

Amounts brought forward,		11,922 22	97,754 75
Charles P. Curtis, City Attorney and Solicitor, from April 1st to July 27th, 1829 - -	195 00		
John Pickering, City Attorney and Solicitor, from July 27th, 1829, to April 1st 1830 -	405 00		
		600 00	
Samuel H. Hewes, Superintendent of Burial Grounds, one year -		900 00	
Jerome V. C. Smith, Resident Physician at Hospital Island, one year		1,000 00	
John Oliver, Keeper of Hospital Island, one year - - -		350 00	
Johnson Colby, Messenger to the City Council, one year - -		600 00	
Benjamin Pollard, City Marshal, one year - - - -		1,000 00	
Enoch Patterson, Superintendent of Streets, one year - - -		1,000 00	
Caleb Hayward, Clerk of Faneuil Hall Market, one year - -		1,000 00	
William Hayden, Jr. Auditor of Accounts, one year - - -		1,200 00	
William Warner, Superintendent South Boston Free Bridge, one year	400 00		
Amount deducted for rent of House and Shop	52 78		
		347 22	
Paid Clerk hire for the Assessors		346 00	
		20,265 44	
Peter O. Thacher, Judge of the Municipal Court, one year, being equal to the amount allowed him by the Commonwealth	750 00		
Amounts carried forward,	750 00	20,265 44	97,754 75

Amounts brought forward,	750 00	20,265 44	97,754 75
Benjamin Whitman, Judge of the Police Court, one year - -	1,500 00		
William Simmons, Judge of the Police Court, one year - -	1,500 00		
Henry Orne, Judge of the Police Court, one year	1,500 00		
Thomas Power, Clerk of the Police Court, one year - -	1,500 00		
William Knapp, Assistant Clerk of the Police Court, one year	700 00		
		7,450 00	
			27,715 44
City Watch;			
Paid for the services of the Watchmen employed by the City		9,580 97	
For a Special Watch at Faneuil Hall Market - - - - - -		916 10	
Compensation to the Captain of the Watch - - - - -		400 00	
Fuel and Oil, for the Watch Houses		307 00	
Rent and Repairs of Watch Houses		119 17	
			11,323 24
Lamps, Oil, and Superintendence;			
Amount paid for Oil and Wicking, for the Street Lamps - -		7,147 85	
Paid for the services of Lamp Lighters - - - - - -		4,939 43	
Compensation to the Superintendent of Lamps - - - - -		400 00	
Paid for new Lamps, Posts, Ladders, &c. and for repairing Lamps, Posts, and Ladders - -		357 00	
Expense of lighting Faneuil Hall Market - - - - -		204 52	
			13,048 80
Amount carried forward,			149,842 23

Amount brought forward,		149,842 23
Fire Department exclusive of Engine Houses;		
Expended for repairs of Engines, Hooks, Ladders, Hose Carriages, &c. - - - - - -	5,243 31	
Paid for new Hose, Hose Screws, Buckets, Caps for the Firemen, Fuel & Oil for the Engine Houses and various other supplies for the department - - - - -	6,108 89	
For three new Engines, (Nos. 8, 17, and 20,) and a new Hose Reel	2,529 55	
Annual allowance to the Engine Companies, and the Hook and Ladder Company, in conformity to the Ordinance establishing the Fire Department - - -	1,062 00	
Allowances to sundry members of the Department, for injuries sustained while in the service of the Department - - - - -	190 12	
For use of Horses to draw Engines to fires - - - - - -	143 25	
Sundry incidental charges of small amounts - - - - -	219 41	
		15,496 53
Erection, Rent, and Repairs of Engine Houses;		
Cost of land and Engine House in Salem Street, for Engine No. 3	2,323 13	
Paid rents of various Engine Houses	1,340 11	
Paid for the erection of an Engine House on the City's land, at South Boston, for Engine No. 17	806 77	
For repairs and fixtures, of various Engine Houses - - -	655 73	
Expense of rebuilding Engine House No. 5, which was burned -	425 93	
Amounts carried forward,	5,551 67	165,338 76

Amounts brought forward,	5,551 67	165,338 76
Paid for repairs of Engine House No. 20 - - - -	354 68	
For removing Engine House No. 4, from Chardon Street to Cambridge Street - - - - -	190 75	
		6,097 10
Bells and Clocks;		
Paid for ringing bells to denote the hours of the day - - -	380 00	
For care and repairs of the public Clocks - - - - -	172 00	
For ringing bells, for the City and Ward meetings, and other public occasions - - - -	146 92	
		698 92
Constables;		
Paid for services of Constables, in notifying and attending the general and Ward Meetings - -	187 12	
For services of Constables to preserve the peace on the Hill -	177 00	
For various other services, in different parts of the City - -	308 64	
		672 76
Care and Improvement of the Commn, Malls, Copp's Hill, and Fort Hill;		
Paid for work done on the Common, Malls, Copp's Hill, and Fort Hill,	579 61	
For repairs of fences on the Common and Fort Hill - - -	298 39	
For Stone Steps in the Mall - -	58 00	
For Trees, and setting out - -	48 00	
For tending gate for Cows, at the Common - - - -	12 00	
		996 00
Amount carried forward,		173,803 54

Amount brought forward,		173,803 54
Care and Improvement of Neck Lands;		
Paid for repairs of the Fences and Dykes - - - - -	315 80	
For Trees - - - -	32 97	
		348 77
Common Sewers, Wells and Pumps;		
Amount expended for constructing Common Sewers and Cess Pools in Union, Bartlett, Southack, Eliot, Front, Charles, Beacon, Castle, Salem, Essex, Charter, Summer, South, Water, and Leverett Streets - - - -	4,718 88	
For repairs of Public Wells and Pumps - - - -	279 39	
		4,998 27
Building Reservoirs;		
Expended for the construction of five new and large Reservoirs, viz:—one in Hanover Street, near the Rev. Mr. Parkman's Meeting House;—one in the Mill Creek, one in Poplar Street, near the Rev. Mr. Barrett's Meeting House;—one in Essex Street, near Washington Street;—and one in Washington Street, near the junction of Tremont Street;—and for small repairs of other Reservoirs		3,998 64
Annuity for the purchase of George's and Lovell's Islands, in Boston Harbour;		
Paid this year's Annuity;—being the amount which the City has contracted to pay, each year, during the life of the individual of whom the Islands were purchased - - -		400 00
Printing and Stationary;		
Paid for Printing done for the City	1,249 55	
For Advertising - - -	464 67	
For Stationary, and Binding Books	383 48	
		2,097 70
Amount carried forward,		185,646 92

Amount brought forward,		185,646 92
Internal Health Department;—including sweeping the Streets, and removing House Dirt and other nuisances;		
Paid for labour in collecting and carrying off the House Offal and other nuisances - - - -	5,067 67	
For labour in sweeping the Streets, and removing the Street dirt	3,791 24	
For Grain, Hay, and Straw, used at the City Stables - - -	1,522 05	
For Tools, Iron, Steel, Coal, and various small articles, for the City Stables, and the Blacksmith's shop	690 83	
For services of the Superintendent of the City Teams and Stables	600 00	
For repairs of Wagons, Carts, and Harnesses - - - -	322 71	
		11,994 50
External Health Department;—expenses of the Quarantine establishment, except salaries;		
Paid for services of Boatmen employed in the Department -	423 23	
For repairs and supplies of the Quarantine Boat - - - -	239 61	
For repairs of Buildings and Fences on Rainsford Island - -	225 02	
For new sails for the Boat	160 00	
Paid on account of the erection of a Cottage on Rainsford Island, for the use of the Resident Physician	100 00	
Paid for Trees for the Island, Medicines for the Hospital, &c.	47 15	
		1,195 01
Overseers of the Poor;		
Amount paid to the Treasurer of the Board of Overseers of the Poor, for disbursements by the members of that Board, in their respective Wards, for the occasional relief of sick and destitute persons	6,600 00	
Amounts carried forward,	6,600 00	198,836 43

Amounts brought forward,	6,600 00	198,836 43
Paid Pensions and Grants, allowed to various destitute persons, by the Board of Overseers of Poor	3,879 00	
Expenses of burying Paupers -	940 75	
Paid for support of Paupers at the Insane Hospital - - -	884 09	
Salary of the Clerk to the Board of Overseers of the Poor. - -	500 00	
		12,803 84
House of Industry ;		
Expended for victualling the Inmates of the House - - -	11,487 94	
Paid Salaries of the Superintendent and family, Assistant Superintendent, Clerk, Physician, Chaplain and School Master, Teamster, School mistress, and Female domestics - - - - -	3,573 98	
For extension of the Barn, and repairs of the Buildings - -	2,060 05	
Paid for Clothing for the Inmates -	1,867 59	
For Fuel and Light - -	1,221 09	
For feed for Oxen - - -	443 27	
For the Hospital - - -	320 04	
For the Director's Office, repairs, &c.	242 36	
Paid for Trees and Vines set out on the Farm - - - - -	187 53	
For the transportation of Paupers	154 25	
For Carriage Fire for the Directors	99 50	
For the School and Chapel -	33 00	
For various incidental expenses -	181 84	
	21,872 44	
Of the above expenditure, there was paid from the Income of the establishment at South Boston, and other sources within the control of the Directors - - -	3,895 22	
Leaving the amount in fact drawn from the City Treasury, for the support of the House of Industry		17,977 22
Amount carried forward,		229,617 49

Amount brought forward,		229,617 49
House for the Employment and Reformation of Juvenile Offenders;		
Expended for victualling the Inmates of the House - - -	2,482 66	
For Salaries of Superintendent and Chaplain, Assistant Superintendent, Governess, Matron, &c.	1,390 72	
For sundry articles supplied from the House of Industry - -	935 09	
For Fuel and Lights - -	636 29	
For Clothing for the Inmates -	570 99	
For repairs of the Buildings - -	309 76	
For Furniture - - - -	283 76	
For the Chapel and School - -	104 01	
For Horse Keeping - - -	54 42	
For sundry contingent expenses -	223 17	
	6,990 87	
Of the above expenditure, there was paid from the Income of the establishment, and other sources available to the Directors - -	648 87	
Leaving the amount in fact drawn from the City Treasury for the support of the House of Reformation - - - - -		6,342 00
County of Suffolk, including expenses of Courts, Jails, House of Correction, and all other charges, except salaries;		
Paid sundry persons, as per bills and receipts authorized by the County Board of Accounts - -	10,761 97	
Paid to Jurors, at the several Courts	7,706 25	
To Witnesses, Constables, &c. for attendance at the several Courts	7,645 12	
Paid on County Drafts of the Mayor; being for that portion of the County expenses which comes under the control of the Mayor and Alder-		
Amounts carried forward,	26,113 34	235,959 49

Amounts brought forward,	26,113 34	235,959 49
men, as exercising, in part, the authority formerly vested in the Court of Sessions - - -	5,881 57	
Paid the Treasurer of the Law Library, the amount received as Excise from Attorneys - -	480 00	
For work done by the Health Department, for the County - - -	403 44	
Paid to Coroners, Jurors, &c. on Inquisitions - - - - - -	213 62	
	33,091 97	
Deduct amount received, as the balance of a County account settled	11 24	
		33,080 73
Interest on the Public Debt of the City ;		
Paid the Interest accruing on various Notes and Certificates of Stock issued by the City, and on moneys borrowed for the purposes of the government, during the year		47,804 72
Reduction of the Principal of the Public Debt of the City ;		
Amount paid over to the Committee on the Reduction of the Public Debt of the City, being the amount appropriated by the City Council for that purpose - - -		20,000 00
Celebration of Independence ;—		
Amount of the expenses attending the celebration of the Anniversary of American Independence - -		194 39
Excess of Expenditure;		
Amount paid over, towards the erection of the new City Wharf, the excess of Expenditure during the last financial year having been drawn from that source - - -		3,688 12
State tax of 1829;—		
Paid to the Treasurer of the Common-		
Amount carried forward, - - -		340,727 45

Amount brought forward, - -		340,727 45
wealth, the first instalment of the State Tax for the year 1829, -		12,437 50
Incidental Expenses, and Miscellaneous Claims;—not justly chargeable to any of the foregoing heads of appropriation;—		
Taxes refunded, in special cases, by order of the City Council -	994 87	
Paid for services of an Assistant to the Clerk of the Market - -	505 50	
For legal services in suits commenced previously to the appointment of a City Solicitor - - -	420 60	
For fuel and other supplies for the City Officers - - -	372 98	
For Powder for the Militia at the Fall Review, and making the same into Cartridges - - -	359 40	
For costs of Court, &c. in various actions in which the City was a party	182 40	
For fuel, and sundry small expenses, at the Market - -	162 71	
For use of Halls, for Ward Meetings	160 00	
For care and repairs of Burial Grounds, and Funeral Cars, -	133 52	
Expense of keeping a Bull belonging to the City - - -	106 20	
Paid for cleansing the Mill Creek, and removing nuisances therefrom -	94 50	
For removing mud from the Ferry-ways, and putting up a fence near the same - - -	85 28	
Rent of Office occupied by the Clerk of the Common Council -	80 00	
Paid for Signs, for the streets -	59 51	
For capsil and fence, at the bottom of Summer Street - - -	51 26	
For services of a Messenger to the Assessors - - -	50 00	
Taxes, and other expenses of a Township of Land in the State of Maine, belonging to the City -	34 83	
Amounts carried forward,	3,853 56	353,164 95

Amounts brought forward,	3,853 56	353,164 95
For copying and recording Deeds	31 25	
For work on the City Wharf -	28 00	
Expenses of Patrol Watch, to protect tect the City from fire - -	23 87	
Fencing land of the City, at South Boston - - -	19 21	
Paid for Straps for Cows licensed by the City - - -	19 00	
Sundry expenditures, of very small amounts, for various objects -	24 94	
		3,999 83
		357,164 78
Amount paid by the City Treasurer during the year, for services rendered by Deputy Collectors employed by him - - -	380 00	
Amount paid by the City Treasurer, during the last financial year, on drafts drawn upon him previously to that year, the payment of which had not been before demanded	45 00	
	425 00	
Deduct amount remaining unpaid, of of the Drafts drawn on the City Treasurer, during the last financial year; which amount, though unpaid, has been allowed, and is included in the preceding statement of expenditures - - -	194 81	
		230 19
Amount actually paid out, of the nature of ordinary annual expenditure		$357,394 97
In addition to which amount, are the following expenditures, defrayed from Loans negotiated under authority of the City Council, viz:		
Paid the Mercantile Wharf Corporation, under their contract with the City - - -	18,520 50	
Amounts carried forward,	18,520 50	357,394 97

Amounts brought forward,	18,520 50	357,394 97
Paid for completing the City Wharf, East of Faneuil Hall Market	7,360 25	
Paid for the repurchase of the old Franklin School House -	3,000 00	
		28,880 75
Making the entire expenditure of the year - - - -		$386,275 72

Office of the Auditor of Accounts, May 15, 1830.

WILLIAM HAYDEN, Jr. Auditor.

(D.)

Statement in relation to the Public Debt of the City of Boston.

The amount of the City Debt, on the first day of May, 1829, as per statement in the Seventeenth Annual Report, was -		$911,850 00
Since that time, the following Stock and Notes have been issued, viz. ;—		
Amount borrowed to meet the current expenses of the year, in anticipation of the Taxes of 1829 - -	161,000 00	
Amount borrowed under an Order of the City Council, passed June 10th, 1829, authorising a Loan for the payment of other portions of the City Debt	50,000 00	
Amount borrowed under an Order of the City Council passed February 8th, 1830, authorising a Loan for the payment of other portions of the City Debt -	50,000 00	
Amount borrowed under an Order of the City Council, passed June 10th, 1829, authorising a Loan for the payment of the amount due to the Mercantile Wharf Corporation -	18,520 50	
Amount borrowed under an Order of the City Council, passed October 27th, 1828, authorizing a Loan for the construction of a Wharf east of Faneuil Hall Market - - -	7,360 25	
Amount borrowed under an Order of the City Counnil, passed March 18th, 1830, authorising a Loan to make up a deficiency		
Amounts carried forward,	286,880 75	911,850 00

Amounts brought forward,	286,880 75	911,850 00
then existing in the appropriation for the Fire Department	5,600 00	
Amount of a Certificate of Stock issued for the re-purchase of the Old Franklin School House, under an Order of the City Council, passed February 22d, 1830 - -	3,000 00	
		295,480 75
		1,207,330 75

From the above amount, there are to be deducted the following payments on account of the City Debt, within the last financial year, viz. ;—

Paid the whole amount of the Loan in anticipation of the Taxes of 1829	161,000 00	
Paid on account of the Debt contracted for the erection of Faneuil Hall Market, at five per cent interest - - -	89,100 00	
Paid the whole amount of the Debt contracted under an Order of the City Council, passed September 23d, 1824, at $4\frac{1}{2}$ and $4\frac{3}{4}$ per cent. interest - -	36,300 00	
Paid the whole amount of the Debt contracted, under an Order of the City Council, passed February 11th, 1828, at $4\frac{1}{2}$ per cent. interest	13,000 00	
Paid the annual instalment of the Debt contracted for the Court House and Prisons in Leverett Street, at five per cent. interest	10,000 00	
Paid the annual instalment of the five per cent. stock of 1823	5,000 00	
Paid on account of the Debt contracted to defray the expenses of widening Merchant's Row, at $4\frac{1}{2}$ per cent. interest - -	1,000 00	
		315,400 00
Aggregate amount of the City Debt, on the first day of May, 1830, being $19,919 25 less than on the corresponding day of the last year		$891,930 75

The character of the Public Debt of the City, on first day of May, 1830, was as follows, viz.

Amount unpaid of the Loan contracted for the erection of the Court-House and Prisons in Leverett Street, payable in annual instalments of $10,000, and bearing interest at five per centum per annum - - -		30,000 00
Amount due on a Note given for money deposited in the Treasury, for a special purpose, at five per cent. interest - -		1,000 00
Amount unpaid of the Loan of 1823, payable in annual instalments of $5,000, bearing interest at five per cent - - -		20,000 00
Amount of a Loan contracted to quiet certain claims to the Ropewalk Lands ;—payable in the year 1834, at four per cent interest,		58,000 00
Amount of a Loan authorized by an Order of the City Council passed December 19th, 1825, payable January 1st 1834, at five and a quarter per cent. interest - -		16,000 00
Amount of Stock issued under an Order of the City Council, passed December 28th, 1825, for the purchase of an Estate for the improvement of Court Street ;—two thirds payable at the decease of a person having a life estate in the premises, at five per cent. interest, and one third payable in the year 1831, at five and a half per cent. interest, - -		30,000 00
Amount of a Certificate of Stock issued on account of the purchase of a lot of land on Eliot Street, for an Engine House, payable in March, 1835, at five per cent. interest -		1,700 00
Amount of Stock issued to defray the expenses of widening Merchants' Row, viz ;—		
Stock payable in the year 1836, at five per cent. interest	20,000 00	
Stock payable in the year 1832, at four and a half per cent. interest	25,000 00	
Amounts carried forward,	45,000 00	156,700 00

Amounts brought forward,	45,000 00	156,700 00
Stock payable in the year 1836, at six per cent. interest -	7,000 00	
		52,000 00
Amount of four and a half per cent. Stock sold at auction, under an Order of the City Council, passed October 2d, 1826, to raise funds for the redemption of certain portions of the City Debt, bearing a higher rate of interest; the principal to be redeemed in the years 1840, 1845, and 1850 - -		95,000 00
Amount unpaid of the Debt contracted for the erection of Faneuil Hall Market, and for the improvements connected therewith, payable at various times, and bearing interest as follows, viz. ;—		
At $3 89 per centum per annum	18,000 00	
At 4½ per centum per annum -	2,000 00	
At 4¾ per centum per annum -	5,000 00	
At 5 per centum per annum -	287,750 00	
At 5¼ per centum per annum -	18,000 00	
At 5½ per centum per annum -	7,000 00	
At 6 per centum per annum -	106,000 00	
		443,750 00
Amount of Stock payable in 1833 and 1835, at four and a half and five per cent. interest; issued under an Order of the City Council, passed October 27th, 1828, authorising a Loan for the construction of a Wharf east of Faneuil Hall Market - - -		17,360 25
Amount of Stock issued under an Order of the City Council passed June 10, 1829, authorizing a Loan for the redemption of other portions of the City Debt; payable in six and eight years, at four and a half per cent. interest -		50,000 00
Amount of Stock issued under an order of the City Council passed February 8th, 1830, authorizing a Loan for the redemption of other portions of the City Debt; payable in two, three, and four years, at four per cent. interest - - - - -		50,000 00
Amount of Stock issued under an order of the City Council passed June 10, 1829, authoriz-		
Amount carried forward,		864,810 25

Amount brought forward,	864,810 25
ing a Loan for the payment of the amount due to the Mercantile Wharf Corporation; payable in six years, at four and a half per cent. interest - - - - - -	18,520 50
Amount of Stock issued under an order of the City Council, passed March 18, 1830, authorizing a Loan to make up a deficiency then existing in the appropriation for the Fire Department; payable in ten months, at four and four and a half per cent. interest. - - -	5,600 00
Amount of Stock issued under an order of the City Council passed February 22, 1830, authorizing the purchase of the Old Franklin School House; payable in two years, at five per cent. interest - - - - -	3,000 00
Total amount of the City Debt, May 1, 1830	$891,930 75

Office of the Auditor of Accounts, May 15th, 1830.

WILLIAM HAYDEN, Jr. Auditor.

Dr. *The* CITY OF BOSTON, *in Account Current with* WILLIAM MACKAY, *Treasurer of said City.* *Cr.*

To cash paid for interest since May 1, 1829	47,804 72	1830. May 1	By cash for interest since May 1, 1829, - - "	14,918 51
To do. paid Mayor's Drafts,	266,489 38		By do. for Loans, " "	292,480 75
To do. " for sundry Notes,	315,400		By do. for Rents, " "	8,759 42
To do. " for Commonwealth Tax for 1829 in part . .	12,437 50		By do. for Taxes, " "	247,061 93
			By do. of the Auditor, - -	38,286 25
To do. paid Deputy Collectors,	380		By balance of account settled	4,530 61
	642,511 60		By cash of the Treasurer of the Commonwealth, for support of State Paupers in the House of Industry, - - -	10,843 99
To Balance due the City -	22,664 64		By do. for support of Paupers by the Overseers of the Poor	2,897 68
			By do. for support of Paupers in the House of Juvenile Offenders	708 07
			By do. for sundry Notes -	44,260 81
			By do. from Military exempts	228
			By do. of Treasurer of the Commonwealth for repairs of Rainsford Island, - - -	200 22
Dolls.	665,176 24		*Dolls.*	665,176 24

BOSTON, May 1, 1830. Errors Excepted.

WM. MACKAY Treasurer of the City of Boston.

Dr. The COUNTY OF SUFFOLK, *in Account Current with* WILLIAM MACKAY, *Treasurer of said County, Cr.*

To Cash paid Bills and Receipts	10,761 97	1830	By Cash for Fines, Costs and Fees	5,731 32
To do. " Coroners, Jurors, &c. on Inquisitions	213 62	May 1	By do. " Rents -	775 02
			By do. " Court Fees -	2,211 00
To do. " Jurors at the several Courts -	7,706 25		By do. " Jury Verdicts	714 00
			By do. " Excise from Justices of the Peace	8 00
To do. " Witnesses, Constables, &c. -	7,645 12		By do. " do. Attornies	480 00
To do. " Drafts of the Mayor	12,581 57		By do. from Treasurer of Commonwealth for support of paupers in the House of Correction -	1,392 02
To do. " Treasurer of the Law Library, for excise received of Attornies - -	480 00			
			By do. of do. for balances of accounts of Costs in Criminal cases - -	6,914 95
			By do. for Forfeited Recognizances - -	1,600 00
			By do. " Licenses to Innholders, &c. - -	2,336 40
				22,162 69
				17,225 84
Dolls.	39,388 53		*Dolls.*	39,388 53

BOSTON, May 1, 1830. Errors excepted. WM. MACKAY, Treasurer of County of Suffolk.

Dr. WILLIAM MACKAY, *as Treasurer of the City of Boston and County of Suffolk* *Cr.*

To Cash received at sundry times since May 1, 1829, for Account of the City of Boston, as credited in Account with the City	665,176 24	1830 May 1.	By Cash disbursed at sundry times since May 1, 1829, for Account of the City of Boston, as charged in Account Current with the City,	642,511 60
To Cash received for the account of the County of Suffolk and credited in Account	22,162 69		By Cash disbursed for Account of the County of Suffolk as charged in Account,	39,388 53
				681,900 13
			By Balance due from William Mackay, being the amount of Cash in the Treasury,	5,438 80
$	687,338 93		$	687,338 93

BOSTON, MAY 1, 1830. Errors Excepted. WM. MACKAY, Treasurer of Suffolk County and City of Boston.

BOSTON, May 21, 1830. The Committee appointed by the City Council to examine and audit the accounts of the City and County Treasurer, have attended that duty, and find that they are correctly stated, and properly vouched, and there has been received on account of the City *Six hundred and sixty-five thousand one hundred seventy-six* 24-100*ths Dollars*, and that there has been paid on the same account *Six hundred forty-two thousand, five hundred and eleven* 60-100*ths Dollars*, leaving a balance in favor of the City of twenty-two thousand six hundred sixty-four 64-100ths Dollars—that there has been received on account of the County twenty-two thousand one hundred sixty-two 69-100ths Dollars, and there has been paid on the same account thirty-nine thousand three hundred eighty-eight 53-100ths Dollars, leaving a balance against the County of seventeen thousand two hundred twenty-five 84-100ths Dollars—leaving a final balance in the Treasury of Five thousand four hundred thirty-eight Dollars, eighty cents, on the 30th day of April last, of which was deposited in the City Bank to the credit of William Mackay City Treasurer, four thousand eight hundred sixty-three dollars fifty-four cents, and in the hands of the Treasurer five hundred seventy-five dollars 26 cents.

HENRY J. OLIVER,
SAM'L T. ARMSTRONG,
S. AUSTIN Jr.
SAMUEL ELLIS, } *Committee.*

In the Board of Aldermen, May 24, 1830. The within report read and accepted. Sent down for Concurrence. H. G. OTIS, *Mayor.*

In Common Council, May 31, 1830. Read and concurred.
B. T. PICKMAN, *President.*

ESTIMATE OF EXPENDITURES

AND

Ways and Means, for the present financial year.

The Ordinance, "establishing a system of accountability in the expenditures of the City," requiring that the Auditor shall in the month of February annually, make and lay before the City Council, an estimate of the amount of money necessary to be raised for the expenditure of the ensuing financial year, under the respective heads of appropriation, such an Estimate, together with an Estimate of Ways and Means to meet the expenditures, was laid before the City Council, on the 27th of February last. Those Estimates were referred to a Joint Committee, by whom an order was reported, which was passed by the City Council, in the following form, viz:

CITY OF BOSTON.

An Order relative to Specific Appropriations.

It is ordered, by the City Council, that to defray the expenses of the City of Boston and the County of Suffolk, for the next financial year, which commences on the first day of May, one thousand eight hundred and thirty, and closes on the thirtieth day of April, one thousand eight hundred and thirty one, the following sums of money be, and the same are hereby, respectively appropriated; that is to say:—

For salaries of the Instructers of all the Schools, except the Primary Schools, - -	32,000 00
For the payment of the amount due to certain of the Instructers of the Schools, whose compensation was increased during the last year, by a vote of the School Committee, - -	1,000 00
For the Primary Schools, - - -	15,000 00
For repairs, fuel, and all other contingent expenses of the Schools, - - -	4,000 00
For repairing the Old Franklin School House, and fitting the same for various public uses,	1,000 00
For repairs of Public Buildings, - -	1,500 00
For the Construction and Repairs of Public Tombs, - - - - -	500 00
For building a Wall in front of the Chapel Burial Ground, - - - -	500 00
For Care and Improvement of the Lands belonging to the City, and preparing them for sale, - - - - -	3,000 00
For filling up that portion of the Mill Creek that lies between Ann Street and the North side of Hanover Street, and for laying a Common Sewer therein, - - - -	3,000 00
For the gradual reclaiming and improvement of the Flats at the bottom of the Common, west of Charles Street, - - -	1,600 00
For paving and repair of Streets, - -	22,000 00
For widening Streets, - - - -	15,000 00
For Salaries of all City and County Officers,	28,000 00
For the City Watch, - - - -	11,400 00
For Lamps, Oil, and Superintendence, -	13,000 00
For the Fire Department, exclusive of Engine Houses, - - - - -	8,900 00
For the erection, rent, and repairs of Engine Houses, - - - -	2,000 00
For Bells and Clocks, - - - -	700 00
For Constables, - - - -	1,000 00
For care and improvement of the Common, Malls, Copp's Hill and Fort Hill, - -	1,000 00
For Common Sewers, Wells, and Pumps,	3,000 00
For building Reservoirs, - - -	3,000 00
Amount carried forward,	172,100 00

Amount brought forward,	172,100 00
For the payment of the Annuity for the purchase of George's and Lovell's Islands, in Boston Harbor, - - - - -	400 00
For payments for Militia duty, under the recent law of the Commonwealth, - -	3,000 00
For the Re-payment of the amount received into the City Treasury, since the year 1823, from persons conditionally exempted from the performance of Militia duty, - - -	2,078 00
For Printing and Stationary, - -	1,500 00
For the Internal Health Department, including sweeping the Streets, and removing house dirt and other nuisances, - - -	11,000 00
For the External Health Department, expenses of the Quarantine, except salaries,	1,000 00
For the Overseers of the Poor, besides moneys received for the support of Poor belonging to other towns, (all moneys accruing for the support of State Paupers to be paid into the City Treasury,) - - - - -	13,685 00
For the House of Industry, besides income from the establishment at South Boston, and moneys received for the support of poor belonging to other towns, (all moneys accruing for the support of State Paupers to be paid into the City Treasury,) - - -	19,475 00
For the establishment for the employment and reformation of Juvenile Offenders, - -	6,225 00
For the County of Suffolk, including expenses of Courts, Jails, House of Correction, and all other charges, except salaries, - -	31,500 00
For the payment of Interest on the Public Debt of the City, - - - - -	44,000 00
For the reduction of the principal of the Public Debt of the City, - - - -	15,000 00
For the payment of that portion of the Debt incurred on account of the Fire Department,	5,600 00
For Incidental Expenses and Miscellaneous Claims, not justly chargeable to any of the foregoing heads of appropriation, - -	4,000 00
Amount carried forward,	330,563 00

Amount brought forward,		330,563 00
For a Reserved Fund; to be applied to such purposes as the City Council may hereafter deem proper, - - - -		4,500 00

And it is further ordered, that no excess in any of the respective appropriations aforegoing, shall be allowed by the Auditor of Accounts, or paid by the Treasurer of the City and County, unless authorized by an order of the City Council.

The whole amount of appropriations granted in the foregoing order is - - - $335,063 00

An estimate of the Ways and Means to meet the expenditures of the City, for the ensuing financial year, which commences on the first day of May, 1830, and closes on the thirtieth day of April, 1831.

Probable Income from City Rents, -		$38,000 00
Interest on bonds and notes, held by the City, and on deposites in Banks, - - -		15,000 00
From the Commonwealth, for support of State Paupers, - - - - -		13,000 00
From the Health Department; including quarantine fees, funeral fees, sales of street dirt, &c.		6,000 00
From assessments for Common Sewers, -		6,000 00
From licenses for public exhibitions, &c. -		1,000 00
From the County of Suffolk; including county rents, civil and criminal costs, fines, fees, jury verdicts, licenses to retailers, &c. &c.		20,000 00
Outstanding taxes, small debts, &c. - -		6,063 00
Probable amount of tax to be assessed for the ensuing financial year, - -	235,000	105,063 00
From which, deduct for probable abatements, - - - -	5,000	
Leaving the net income from the tax of the year,		230,000 00
Total of Ways and Means, for the financial year 1830—31, - - - -		$335,063 00

REAL AND PERSONAL PROPERTY

Of the City of Boston and County of Suffolk.

Township No. 5, in the 9th Range, county of Penobscot.
The Common.
Fort Hill—and sundry lots of land adjoining.
About 10,000 feet of Land north of the stores on North Market street;—also a lot on Second street.
Land north east of the Mill Creek, and bounding on a street formerly leading to Eustis Wharf.
Land on various Streets, formerly the Mill Pond.
Upland and Flats at the bottom of the common, including the purchase from the former occupants of the Ropewalk lands.
Marsh on each side of the Neck.
Two Malls on the Neck.
A lot of Land at the head of the Ropewalks, occupied by the State for a Laboratory.
A lot of land on the south side of the street leading from Washington street to South Boston Bridge.
Land on Temple street.
A small wedge of Land on Front and Beach streets.
A lot of Land on Eliot street, purchased for a Watch House, Engine House, &c.
A lot of Land on Thacher street, leased for forty dollars per annum.
Land and building on School street, formerly occupied as an Engine House.
Engine Houses, and the land on which they stand, in Milk, Salem, Mason, and Leverett streets, Dock square, Pemberton Hill, and at South Boston.
House and Land on the Mill Pond, for Fire Hook, and Ladder Company.
Four Burial Grounds in the city.
One do. on the Neck.
One do. South Boston.
One Tomb in Copp's Hill Burial Ground, being the particular property of the city.
Tomb in the South Burial Ground, with four apartments, for the interment of children.

One Tomb in the Granary Burial Ground.
Nine Tombs in the South Boston do.
Faneuil Hall, with the stores under, and the land contiguous to, the same.
The New Market House at the east end of Faneuil Hall, and the wharf connected therewith.
Old Town House.
A Fish Stall at the north part of the city.
County Court House and Land, in School street.
New Court House and Prisons, in Leverett street.
Old Court House, and land connected therewith, in Court street.
County House and Land, in Court street.
House of Industry, House of Correction, two houses for Coloured Poor, a Slaughter House, and other out-buildings, and sixty one acres of Land at South Boston :—together with the stock on hand, the farming utensils, and various articles appertaining to the establishment.
Deer Island, and the buildings thereon.
Hospital on Rainsford Island, built in 1819, and a Cottage for the Resident Physician, built in 1829.
Two Hay Scales and three City Pounds.
Ward Room, and Cellar, in Ward No. 3. and 3,000 feet of land contiguous thereto.
Stables on the Mill Pond.
Eliot School House, in North Bennet street.
Mayhew, do. in Hawkins street.
Latin, do. in School street.
Adams, do. in Mason street.
Hancock, do. in Hanover street.
Bowdoin, do. in Derne street.
Boylston, do. Fort Hill.
School House at South Boston.
High School House in Pinckney street.
Franklin School House in Washington street.
Old Franklin School House, now occupied as a Ward Room, Engine House, and Primary School House.
School House on the Western Avenue, occupied by a Primary School.
Twenty fire Engines, and one at the house of Industry.
Hose Carriages, six or seven thousand feet of hose, three hundred and ten pairs of Buckets, twenty Pump Hoses, Hose

Screws, Caps, Trumpets, Badges, and various other implements, appertaining to the Fire Department.
The Boat Massachusetts, with her two small boats, and other the appertenances, in the Quarantine service.
Thirty one Horses, with Wagons, Carts, Harnesses, &c. in the service of the city.
Five Funeral Cars, with Harnesses, complete.
One do. used at the House of Industry.
Various Public Wells and Pumps.
About twenty thousand feet of common sewers, laid by the City within the last eight years, and now under the control of the City Government.
Twenty-four Reservoirs constructed by the City, within the four last years.
Twelve hundred and eighty four lamps.
Market Scales, Weights, &c.

BONDS AND NOTES HELD BY THE CITY.

Notes received on account of the sale of the Alms House Estate, in Leverett Street, secured by Mortgage, - - -	88,600 00
Notes received on account of sales of neck-lands, - - - - -	15,554 52
A note received on account of sale of a lot of land at the south part of the City, purchased for a School House, - - -	679 70
Various other bonds and notes, in the hands of the City Treasurer, - - -	2,468 35
Notes and bonds transferred to the City Treasury, by the Committee on the Extension of Faneuil Hall Market;—amount remaining unpaid, - - - -	105,857 63
Note received on account of a lot of land, or flats, near the Franklin School House, -	1,666 00
Note received on account of the improvement made in 1826, in Merchants' Row, -	3,000 00
Notes received for sales of lands on Merchants' Row and Ann Street, - - -	3,875 15½
Note received on account of sale of land on the Mill Pond - - - -	4,000 00
Amount carried forward,	225,701 35½

Amount brought forward,	225,701 35½
Notes received for sales of lands and flats, near South Boston Bridge, - -	2,326 95
Making the whole amount of Notes and Bonds held by the city, - - -	$228,028 30½

STATEMENT OF THE FRANKLIN FUND.

Estimated amount of the Franklin Fund, as stated in the last Annual Report, -	17,234 04
Amount of increase, during the year, four and a half per cent. - -	775 53
Present value of the Fund,	$18,009 57

Donation of Mrs. Joanna Brooker, and others, to the Selectmen of the town of Boston, for the time being; the Interest of which is to be disposed of for the relief of Poor Widows and Sick people, at their discretion.

Josiah Robinson's note and mortgage, -	1,166 66
Elisha W. Dana's note and mortgage, -	272 17
John Redman's do. do. -	1,231 22
Benjamin Darling and Samuel Bradford's,	1,300 00
	$3,970 05

The interest on the above has been paid in equal proportions to the Aldermen, and by them distributed, agreeably to the wills of the Donors.

Donation of Abiel Smith, Esq. to the Selectmen of the town of Boston, for the time being; the Income of which is to be appropriated to the support of a School for the Instruction of People of Colour in said town, in Reading, Writing and Arithmetic.

20 Shares in the Newburyport Turnpike Road.
20 do. in the Second New-Hampshire Turnpike Road,
5 do. in the Rhode Island Bridge company.
1 Share in the Boston Theatre.
1 do. in the Boston Bath House.
4,000 dollars United States 3 per cent. stock.
5 Shares in Suffolk Bank.

17

NINETEENTH

ANNUAL REPORT

OF THE

19971

RECEIPTS AND EXPENDITURES

OF

THE CITY OF BOSTON,

AND

County of Suffolk.

MAY 1, 1831.

BOSTON:
JOHN H. EASTBURN.....CITY PRINTER.
1831.

CITY OF BOSTON.

Office of Auditor of Accounts,
May 14*th*, 1831,

The Auditor of Accounts has the honor to submit to the City Council his Annual Report on the financial concerns of the City, for the year which closed on the thirtieth ultimo.

The Documents accompanying this Report exhibit a Statement of the various APPROPRIATIONS which were granted by the City Council for the service of that year, with the changes that were made in those Appropriations in the progress of the year ;—a Statement of the INCOME of the City, applicable to its ordinary annual expenses, and exclusive of those funds which have been set apart for the reduction of the City Debt ;—a Statement of the EXPENDITURES of the City, during the year ;—and a Statement of the PUBLIC DEBT of the City, shewing its amount at the commencement of the year, the changes that have been made during the year, and its actual character at the close of the year.

The Appropriations ordered by the City Council, for the purposes of the last financial year, have prov-

ed amply sufficient for all the objects they were destined to meet; and there appears, in the aggregate of those appropriations, a considerable unexpended balance. But it is to be regretted that the Income of the City, for that year, exhibits a considerable deficiency, when compared with the original estimate upon which those Appropriations were predicated.—Several reasons have operated, during the two last financial years, to diminish the accustomed income of the City. Among these, the principal reason has been a necessary reduction of Rents of property belonging to the City; a reduction corresponding to that which had been sustained by individual citizens who were owners of Real Estate, and which seemed then to be called for, by the temporary depression in business. This diminution of Rents extended to the Stalls and Cellars of Faneuil Hall Market, the Stores under Faneuil Hall, and other property of the City.

Another cause of the deficiency of estimated Income, is to be found in the continued suspension of the collection of the amounts due to the City, for assessments for Common Sewers. In the Estimates of the two last years, a considerable sum has been put down, which it was believed would be obtained from that source. But this hope has not, in either of those years, been realized. The duty of making assessments and collections of moneys expended by the City for Common Sewers, was devolved, by an Ordinance of the City Council passed some years since, upon this department. That account was then

largely in arrears; and very considerable collections were subsequently made. But constantly occurring duties, which it appeared impossible to postpone, have prevented the Auditor, thus far, from completing these assessments and collections. He has entertained a hope, which is not yet abandoned, of being able to bring this business, ere long, to a successful termination. Whether the interest of the City will be best promoted, by awaiting the close of these accounts, as they can be adjusted, in connexion with the other business of this department, or by employing temporary assistance for this specific object, as has been suggested to the City Council by the Mayor, is a question upon which it is not deemed proper, in this connexion, to express an opinion.

Upon reference to the document herewith submitted, marked C, it will be perceived that the Expenditures of the City, under the annual Appropriations made by the City Council, have amounted, during the year which closed on the 30th ultimo, to - - - - - - 330,060 19

And by Document marked B, it will be seen that the Income of the City, applicable to its annual Expenditures, has amounted, during the same period, to - - - - 324,925 58

Leaving a deficiency of the annual Income to meet the annual Expenditure, amounting to - - - $5,134 61

Besides the Expenditure under the annual Appropriations, as above-stated, the following sums have been expended, the funds for which were obtained from Loans authorized by the City Council, viz:—

For repairing and fitting up the Old State House - - - -	25,000 00
For filling up a portion of the Mill Creek - - - - -	3,000 00
For paving a portion of Commercial Street - - - -	3,000 00
Making the amount raised by Loans, for Expenditures, during the year	$31,000 00
The Amount of Loans negociated in anticipation of the Taxes of 1830, under Orders of the City Council, was	150,000 00
Of this amount, there was paid from the resources of the year, the sum of	144,000 00
Leaving unpaid, on the first of May 1831 - - - - -	6,000 00
That amount was left unpaid, in consequence of the inadequacy of the Income of the City to meet its expenditures, as above-stated, in the sum of - - - - -	5,134 61

And the difference between the amount unpaid of the Tax Loan, and the general deficit as above-stated, is the amount of money actually in the Treasury, on the first day of May, 1831, say - - - - -		$865 39
The amount of the City Debt, on the first day of May, 1830, as stated in the Annual Report of the last year, was - - - -		891,930 75
Since that date, City Stock and Notes have been paid and cancelled, amounting to - - -	292,600 00	
And other Stock and Notes have been issued, amounting to - -	281,000 00	
Making the actual reduction of the City Debt within the year - -		11,600 00
And leaving the aggregate amount of the City Debt, on the first day of May, 1831, as appears by the accompanying Document marked D, at		$880,330 75

At the commencement of the last financial year, there were Bonds and Notes in the City Treasury, being the property of the City, amounting to $228,028 30

Since that time there have been received into the City Treasury, Bonds and Notes payable to the City, amounting to - -	20,272 55	
And sundry Bonds and Notes held by the City, have been paid and given up, during the year, amounting to - -	14,205 16	
Making an actual increase of the property of the City, in Bonds and Notes, amounting to - -		6,067 39
And leaving the aggregate amount of Bonds and Notes held by the City, the payment of which is amply secured, at - - - - -		$234,095 69

The aggregate amount of the City Debt, on the first day of the present month, was, as before stated, - - - - - 880,330 75

The amount of Bonds and Notes held by the City, as its own property, on that day, and considered as peculiarly applicable to the reduction of the City Debt, was - - - 234,095 69

Leaving a balance of Debt against the City, amounting to - - $646,235 06

All which is respectfully submitted to the City Council.

WM. HAYDEN, Jr. *Auditor.*

In Common Council, June 2, 1831.

Read, and thereupon ordered, that the Auditor of Accounts be, and he is hereby, authorized to cause six thousand five hundred copies of the Annual Report of the receipts and expenditures of the last financial year, and the estimates of the current year, together with a particular statement of all City property, to be printed and distributed for the information of the Inhabitants.

Sent up for concurrence.

B. T. PICKMAN, *President.*

In the Board of Aldermen, June 7, 1831.

Read and concurred.

H. G. OTIS, *Mayor.*

(A.)

STATEMENT OF THE APPROPRIATIONS granted by the City Council, to meet the various objects of expenditure, during the financial year which commenced on the first day of May, 1830, and closed on the thirtieth day of April, 1831.

For Salaries of the Instructers of all the Schools except the Primary Schools;—		
Original appropriation, - -	32,000 00	
Subsequently withdrawn, - -	800 00	
	31,200 00	
Subsequently added, - -	2,160 00	
		33,360 00
For the payment of the amount due to certain of the Instructers of the Schools, whose compensation was increased during the preceding year, by a vote of the School Committee, - -		1,000 00
For the Primary Schools, - - -		15,000 00
For repairs, fuel, and all other contingent expenses of the Schools;—		
Original appropriation, - -	4,000 00	
Subsequently added, - -	1,240 00	
		5,240 00
For repairing the Old Franklin School House, and fitting the same for various public uses,		1,000 00
For repairs of Public Buildings, - -		1,500 00
For the Construction and Repairs of Public Tombs and Burial Grounds, - - - -		500 00
For building a Wall in front of the Chapel Burial Ground, - - - - .		500 00
Amount carried forward		58,100 00

Amount brought forward		58,100 00
For the construction of a Dyke, on the City Lands on the Neck, East of Washington Street;—		
Original Appropriation, - -	2,000 00	
Subsequently added, - -	300 00	
		2,300 00
For completing the City Wharf, east of Faneuil Hall Market, - - - - -		1,500 00
For Care and Improvement of the Lands belonging to the City, and preparing them for sale;—		
Original appropriation, - -	3,000 00	
Subsequently withdrawn, - -	1,000 00	
		2,000 00
For filling up the Mill Creek;—		
Original appropriation, - -	3,000 00	
Subsequently withdrawn, - -	620 00	
		2,380 00
For the gradual reclaiming and Improvement of the Flats at the bottom of the Common, west of Charles Street, - - - - -		1,600 00
For paving and repair of Streets;—		
Original appropriation, - -	22,000 00	
Subsequently added, - -	2,600 00	
		24,600 00
For widening Streets;—		
Original appropriation, - -	15,000 00	
Subsequently withdrawn, - -	2,600 00	
		12,400 00
For Salaries of all City and County Officers;—		
Original appropriation, - -	28,000 00	
Subsequently withdrawn, - -	2,600 00	
		25,400 00
For the City Watch;—		
Original appropriation, - -	11,400 00	
Subsequently withdrawn, - -	600 00	
		10,800 00
For Lamps, Oil and Superintendence;—		
Original appropriation, - -	13,000 00	
Subsequently added, - -	2,250 00	
		15,250 00
Amount carried forward,		156,330 00

Amount brought forward		156,330 00
For the Fire Department, exclusive of Engine Houses;—		
Original appropriation, - -	8,900 00	
Subsequently withdrawn, - -	1,000 00	
		7,900 00
For the erection, rent, and repairs of Engine Houses, - - - - - -		2,000 00
For Bells and Clocks, - - - -		700 00
For Constables, - - - - -		1,000 00
For Care and Improvement of the Common, Malls, Copp's Hill, and Fort Hill, - - -		1,000 00
For Common Sewers, Wells and, Pumps;—		
Original appropriation, - -	3,000 00	
Subsequently added, - -	1,500 00	
		4,500 00
For building Reservoirs;—		
Original appropriation, - -	3,000 00	
Subsequently withdrawn, - -	800 00	
		2,200 00
For the payment of the Annuity for the purchase of George's and Lovell's Islands, in Boston Harbor;— - - - - - -		400 00
For payments for Militia duty, under the recent law of the Commonwealth;—		
Original appropriation, - -	3,000 00	
Subsequently withdrawn, - -	1,000 00	
		2,000 00
For the re-payment of the amount received into the City Treasury, since the year 1823, from persons conditionally exempted from the performance of Militia duty, - - - -		2,078 00
For Printing and Stationary;—		
Original appropriation, - -	1,500 00	
Subsequently added, - -	670 00	
		2,170 00
For the Internal Health Department, including sweeping the Streets, and removing house dirt and other nuisances, - - - -		11,000 00
Amount carried forward		193,278 00

Amount brought forward		193,278 00
For the External Health Department; expenses of the quarantine, except Salaries;—		
Original appropriation, - -	1,000 00	
Subsequently added, - -	500 00	
		1,500 00
For the Overseers of the Poor, - - -		13,685 00
For the Directors of the House of Industry, -		19,475 00
For the House of Reformation, - - -		6,225 00
For the County of Suffolk, including the expenses of the Courts, Jails, House of Correction, and all other charges, except salaries, - -		31,500 00
For the payment of Interest on the Public Debt of the City, - - - - - -		44,000 00
For the reduction of the principal of the Public Debt of the City, - - - -		15,000 00
For the payment of that portion of the Debt incurred on account of the Fire Department,		5,600 00
For Incidental Expenses, & Miscellaneous Claims, not justly chargeable to any of the foregoing heads of appropriation;—		
Original appropriation, - -	4,000 00	
Subsequently added, - -	600 00	
		4,600 00
For a Reserved Fund; to be applied to such purposes as the City Council may deem proper, subsequently to the passage of the annual appropriation bill;—		
Original appropriation, - -	4,500 00	
Subsequently withdrawn, - -	4,300 00	
		200 00
Aggregate amount of the Appropriations, for the financial year 1830–31, - -		$335,063 00
Amount of unexpended balances of all the foregoing Appropriations, - - -		5,002 81
Amount actually expended, under the foregoing heads of Appropriation, for the details of which Expenditures see statement marked C. - - - - -		$330,060 19

Office of the Auditor of Accounts, May 14, 1831.

WM. HAYDEN, Jr. *Auditor.*

(B.)

STATEMENT OF THE INCOME of the City of Boston, applicable to the annual expenditures of the City, during the financial year which commenced on the first day of May, 1830, and closed on the thirtieth day of April, 1831.

Income from Rents ;—		
Amount received for rents of Stalls, Cellars, and Stands, at Faneuil Hall Market, and for use of the Public Scales, viz :		
For Rents of Stalls, -	19,154 64	
For rents of Cellars -	3,620 94	
For stands near the Market,	566 20	
For the use of Public Scales,	202 11	
	23,543 89	
Received for use of the Hall over the Market	47 75	
		23,591 64
Amount received for rents of the Old State House, viz :		
For the Post Office, Reading Room, and other Offices,	2,250 44	
For Cellars, - - -	891 67	
	3,142 11	
Deduct amount paid, by order of the City Council, from the Income of the Old State House, towards the Repairs of the lower floor, - - -	500 00	
Net Income of the Old State House, for one year,		2.642 11
Amount carried forward,		26,233 75

Amount brought forward,	26,233 75	
Rent of Stores under Faneuil Hall,	3,586 00	
Rents of lands, pasturage of Cows, and Sales of Grass, on the Neck Lands	652 20	
Rent of Lands on the Mill Pond,	540 75	
Rent of Deer Island,	400 00	
The City's proportion, (being fifteen per centum,) of the amount of fees received for weighing, at the City Hay Scales, - - - - -	341 59	
Rent of the Cellar under the Ward Room, in Ward No. 3 - - -	100 00	
Rents of Shops on Land of the City North of North Market Street	140 78	
Received for use of a Ward Room	13 00	
Rent of Old Engine Houses -	33 00	
Rent of Fish Stall, at the North part of the City - - - - -	20 00	
Rent of a small piece of land in Bedford Street - - - -	6 00	
Received for Lobster Stands, at Boylston Market, - - - -	36 00	
		32,103 07
Income from the County of Suffolk ;		
Received of the Commonwealth, for balances of accounts of Costs in criminal cases - - -	8,667 22	
For fines, fees, and costs -	5,124 53	
For licenses to Innholders, Victuallers, Retailers, and Confectioners -	2,744 40	
For Court Fees - - - -	1,651 35	
Of the Commonwealth, for Support of State Paupers in the House of Correction - - - - - -	1,484 80	
Received for forfeited Recognisances -	300 00	
For Jury Verdicts - - -	896 00	
For Excise from Attorneys -	490 00	
For Excise from Justices of Peace,	24 00	
Amounts carried forward,	21,382 30	32,103 07

Amounts brought forward,		21,382 30	32,103 07
For the following County Rents, viz :			
Of the United States, for rent of Court and Jury Rooms, in the Old Court House	580 00		
Received for rent of Offices in the Old Court House -	140 00		
Received for rent of County House - - -	165 00		
For right of passage over county land, - - -	15 00	900 00	
			22,282 30
Income from Interest ;			
Received for interest on various Bonds, Notes, and other debts due the City, and on deposites in Bank, - - -			15,021 35
Income from State Paupers ;			
Amount received of the Commonwealth, for Support of State Paupers, viz :—			
In the House of Industry -		13,295 71	
Assistance to State Paupers out of the House, by the Overseers of the Poor, - - - -		3,380 46	
In the House of Reformation -		792 00	
			17,468 17
Income from the Internal Health Department ;			
Received for the House Offal of the City - - - - -		2,700 00	
For Sales of Street Dirt, collected from the Streets - - -		1,114 90	
For funeral fees, - - -		633 10	
			4,448 00
Income from Licenses ;—			
The City's proportion of the amount received for Licenses to Innholders, Victuallers, Retailers, and Confectioners, - - -		663 00	
Licenses for Theatrical Exhibitions, - - - - - -		1,146 49	
Amounts carried forward,		1,809 49	91,322 89

Amounts brought forward,	1,809 49	91,322 89
Licenses for Cows and Dogs - -	136 00	
Licenses for various Public Exhibitions,	98 50	
For Certificates under Seal of the City,	24 00	
		2,067 99
Income from the External Health Department ;—		
Received for Quarantine fees, bills of Health, and Permits to visit Rainsford Island, - - - -	946 00	
Of the Commonwealth, for repairs of buildings on Rainsford Island,	478 20	
		1,424 20
Income from Common Sewers ;—		
Received from assessments for benefit derived from various Common Sewers belonging to the City - -		1,868 38
Income from Sales of City Property ;—		
Received for net sale of an old Engine House, - - - - - -		10 50
Income from Taxes ;—		
Amount received on account of the Tax of the year 1819	10 30	
" " " " 1820	18 30	
" " " " 1821	21 39	
" " " " 1822	43 40	
" " " " 1823	39 85	
" " " " 1824	49 12	
" " " " 1825	74 53	
" " " " 1826	83 15	
" " " " 1827	228 51	
" " " " 1828	1,481 83	
" " " " 1829	8,236 51	
	10,286 89	
" " " " 1830	242,819 23	
	253,106 12	
Amounts carried forward,	253,106 12	96,693 96

Amounts brought forward,	253,106 12	96,693 96
Deduct amount paid the Treasurer of the Commonwealth, being the City's portion of the State Tax,	24,874 50	
Making the net amount received on account of Taxes, - -		228,231 62
Amount of annual Income, during the financial year which closed April 30th, 1831 - .		$324,925 58

Office of the Auditor of Accounts, May 14th, 1831.

WILLIAM HAYDEN, Jr. Auditor.

(C.)

STATEMENT OF THE EXPENDITURES of the City of Boston, during the financial year which commenced on the first day of May 1830, and closed on the thirtieth day of April, 1831.

Salaries and compensation of the Instructers of all the Schools, except the Primary Schools;

Instructers of the Latin School, in School Street. -		4,270 55	
" "	English High School, in Pinckney Street	3,590 28	
" "	Eliot School, in North Bennet Street -	3,289 19	
" "	Hancock, School, in Hanover Street	3,195 00	
" "	Mayhew School, in Hawkins Street -	3,662 51	
" "	Bowdoin School, in Derne Street -	3,411 67	
" "	Boylston School, in Washington Square	3,270 85	
" "	Adams School, in Mason Street -	3,464 61	
" "	Franklin School, in Washington Street	3,195 00	
" "	School at South Boston - -	1,305 57	
" "	Instructer of the African School, in Belknap Street - -	700 00	
			33,355 23
Amount carried forward,			33,355 23

Amount brought forward		33,355 23
Payment of the amount due to certain of the Instructers of the Schools, whose compensation was increased during the preceding year, by a vote of the School Committee;—		
Paid the balances due to the Instructers, on their salaries of the last year, - - - -		881 00
Primary Schools;—		
Paid to the Instructresses of sixty Schools, for their personal services, rent of a portion of the Rooms, &c. - - - - -	12,847 54	
Paid the rents of School Rooms hired by the City, - - - - -	1,921 65	
For sundry repairs of School Rooms, for Signs, &c. - - - - -	164 27	
		14,933 46
Repairs, fuel, and all other contingent expenses of the Schools;—		
Amount expended for repairs of all the School Houses, during the year	2,717 70	
Expenses attending the visitation of the Schools, including the annual dinner, the medals, &c. - -	1,100 96	
Cost of fuel for the Schools - -	766 38	
Paid for Ink, Furniture, &c. - -	283 07	
For taking down, repairing, cleaning, and putting up, the Stoves in the School Houses, - - - - -	365 78	
		5,233 89
Repairing the Old Franklin School House, and fitting the same for various public uses;—		
Expended for fitting up the Old Franklin School House, in Tremont Street, for a Ward Room, Primary School Room, Engine House, and Watch House, - - - - - -		926 07
Repairs of Public Buildings;—		
Expended for repairing and fitting up the Old State House, and furnishing the same, for the occupation of the City Government	25,477 53	
Deduct amount received from Loans, authorized by the City Council, on this account -	25,000 00	
Amount carried forward,		55,329 65

Amount brought forward,		55,329 65
Balance charged to the appropriation for Repairs of Public Buildings, - - - - - -	477 53	
Paid for Alterations and Improvements of South Boston Free Bridge, - - - -	363 33	
For small repairs of various public buildings, including Faneuil Hall, the Market House, &c.	613 62	
		1,454 48
Constructions and repairs of Public Tombs and Burial Grounds;—		
Expended for repairs of the Burial Gronnd fences, and the public Tombs - - -		490 67
Building a Wall in front of the Chapel Burial Ground;—		
Expended for the erection of a Granite Wall, with an Iron Gate, in front of the Chapel Burial Ground, - - - -	967 69	
Amount received on account of the erection of said Wall, from Proprietors of Tombs in the said Ground, - - -	472 50	
		495 19
Construction of a Dyke on the City's Lands on the Neck, East of Washington Street;—		
Expended for constructing the said Dyke, -		2,295 58
Completing the Wharf East of Faneuil Hall Market;—		
Expended for repairing a defect in the said Wharf, building platforms, putting on gravel, &c. - - - - - - - -		1,496 50
Care and improvement of the Lands belonging to the City, and preparing them for sale;—		
Expended for laying out Streets, building fences, surveying, and other charges, to render the City Lands saleable, - - -		1,970 60
Filling the Mill Creek;—		
Expended for filling the Mill Creek, and laying a Common Sewer therein, between Ann Street on the East and Cross Street on the West, -	5,370 37	
Amounts carried forward	5,370 37	63,532 67

Amounts brought forward,	5,370 37	63,532 67
Amount received for a Loan authorized by the City Council, on account of the expense of filling the Mill Creek - - - -	3,000 00	
		2,370 37
Improvement of the Flats at the bottom of the Common West of Charles Street ;—		
Expended for building a Wall, and levelling the earth, on said flats - - - -		1,481 88
Paving and Repair of Streets ;—		
Paid to Pavers, for work done in paving and repairing various Street	7,736 71	
Paid for paving, flaging, and edging Stones, for gravel, &c. - -	9,030 75	
Paid laborers for work done on the Streets - - - - - -	5,150 95	
For carting Stones, Gravel, and Dirt	2,529 79	
For Stone for McAdamizing - -	1,943 59	
Expenses of keeping the Horses attached to the Paving Department, repairing Carts, Harnesses, &c.	1,205 14	
	27,596 93	
Amount of a Loan authorized by the City Council, towards the expense of paving Commercial Street, -	3,000 00	
		24,596 93
Widening Streets ;—		
Expended for widening and improving the following Streets, viz ;—		
Washington Street - - -	1,302 00	
Hanover Street - - - -	794 42	
Front Street - - - -	684 00	
Essex Street - - - -	359 50	
Dock Square - - - -	300 00	
Portland Street - - - -	286 07	
Purchase Street - - - -	193 95	
Summer Street - - - -	169 42	
Greenough Lane - - -	125 00	
Spring Street - - - -	130 00	
Removing Door Steps, and other obstructions, in various Streets	51 02	
Amounts carried forward,	4,395 38	91,931 85

Amounts brought forward,	4,395 38	91,981 85
Reducing the level of May Street	50 00	
Sundry small expenses incidental to the widening of Streets, such as Surveying, drawing Plans, &c.	93 58	
		4,538 96
Salaries of all City and County Officers ;—		
Paid the Salaries of the following Officers, viz ;—		
Harrison G. Otis, Mayor, one year	2,500 00	
William Mackay, City and County Treasurer and Collector, one quarter at $3000, and three quarters at $2700, per annum, (including Clerk hire, fuel, and other incidental expenses of his Office,) -	2,775 00	
Samuel F. McCleary, City Clerk, one quarter at $1500, and three quarters at $1350, per annum	1,387 50	
Thomas Clark, Clerk of the Common Council and Assistant City Clerk, one quarter at $800, and three quarters at $700, per annum	725 00	
Samuel Norwood, Assessor, one year	1,000 00	
Henry Bass, Assessor, one year	1,000 00	
Thomas Jackson, Assessor, one year	1,000 00	
Thomas C. Amory, Chief Engineer, one year - - - -	1,000 00	
John Pickering, City Attorney and Solicitor - - - -	600 00	
Samuel H. Hewes, Superintendent of Burial Grounds, one quarter at $900, and three quarters at $800, per annum - - - -	825 00	
Jerome V. C. Smith, Resident Physician at Hospital Island, one year	1,000 00	
John Oliver, Keeper of Hospital Island, - - - -	350 00	
Johnson Colby, Messinger to the City Council, one year - -	600 00	
Amounts carried forward,	14,762 50	96,520 81

Amounts brought forward,		14,762 50	96,520 81
Benjamin Pollard, City Marshal, one quarter at $1000, and three quarters at $800, per annum -		850 00	
Enoch Patterson, Superintendent of Streets, one year - - -		1,000 00	
Caleb Hayward, Clerk of Faneuil Hall Market, one quarter at $1000 and three quarters at $800, per annum - - - - -		850 00	
William Hayden Jr. Auditor of Accounts, one year - - -		1,200 00	
William Warner, Superintendent of South Boston Free Bridge, one year - - -	400 00		
Amount deducted for rent of House and Shop -	65 00		
		335 00	
Paid Clerk hire for the Assessors		300 00	
		19,297 50	
Peter O. Thacher, Judge of the Municipal Court, one year, being equal to the amount allowed him by the Commonwealth	750 00		
Benjamin Whitman, Judge of the Police Court, one quarter, at $1,500, and three quarters at 1,200 per annum, - -	1,275 00		
William Simmons, Judge of the Police Court, one quarter at $1,500, and three quarters at $1,200, per annum - -	1,275 00		
Henry Orne, Judge of the Police Court, one quarter at $1,500, and 4½ months at $1,200, per annum,	825 00		
Amounts carried forward,	4,125 00	19,297 50	96,520 81

Amounts brought forward,	4,125 00	19,297 50	96,520 81
Thomas Power, Clerk of the Police Court, one quarter at $1,500, and three quarters at $1,200, per annum - - -	1,275 00		
William Knapp, Assistant Clerk of the Police Court, one year - -	700 00		
		6,100 00	
			25,397 50
City Watch;—			
Paid for services of the Watchmen employed by the City, - -		9,701 35	
Compensation to the Captain of the Watch - - - - - -		400 00	
Supplies of fuel, oil, &c. for the Watch Houses - - - - - -		266 68	
For a Special Watch at the Market, during a portion of the year - -		233 80	
For Rents and Repairs of Watch Houses - - - - - -		106 92	
			10,708 75
Lamps, Oil, and Superintendence;—			
Amount paid for Oil and Wicking, for the Street Lamps, - - -		8,674 63	
Paid for the services of Lamp Lighters - - - - - - -		5,504 86	
Compensation to the Superintendent of Lamps - - - - -		400 00	
Paid for new Lamps, Posts, Ladders, &c. and for repairing Lamps, Posts, and Ladders - - - -		503 09	
Expense of lighting Faneuil Hall Market, - - - - - -		164 26	
			15,246 84
Fire Department, exclusive of Engine Houses;			
Expended for repairs of Engines, Hooks, Ladders, Hose Carriages, &c. - - - - - - -		2,958 84	
Amounts carried forward,		2,958 84	147,373 90

Amounts brought forward,	2,958 34	147,873 90
Paid for new Hose, Hose Screws, Buckets, Caps, Badges, Belts, and Torches; and for Fuel, Oil, and other articles supplied for the Engines, and Engine Companies -	2,757 92	
Annual allowance to the Engine Companies, and the Hook and Ladder Company, in conformity to the Ordinance establishing the Fire Department - - - - -	1,067 00	
For a new Engine, No. 11 - -	650 00	
Allowances to sundry members of the Department, for injuries sustained while in the service of the Department, - - - - - -	230 00	
For sundry incidental charges, of small amounts - - -	185 78	
		7,849 54
Erection, Rent, and Repairs of Engine Houses;—		
Paid the Rents of various Engine Houses, hired by the City, - -	1,391 69	
For Repairs and fixtures of various Engine Houses, - - -	603 92	
		1,995 61
Bells and Clocks;—		
Paid for ringing bells to denote the hours of the day, - - -	395 00	
For care and repairs of the Public Clocks, - - - - - -	118 50	
For ringing bells for the City and Ward Meetings, and other public occasions, - - - - - -	133 75	
		647 25
Constables;—		
Paid for the services of Constables, in notifying and attending the general and Ward meetings - -	266 86	
For services of Constables, to preserve the peace on the Hill, -	78 00	
For various other services, in different parts of the City, - - -	279 90	
		624 76
Amount carried forward,		158,991 06

Amount brought forward,		158,991 06
Care and Improvement of the Common, Malls, Copp's Hill, and Fort Hill;		
Paid for labor on the Common, Malls, Fort Hill, and Copp's Hill, -	549 26	
For repairs of Fences, - - -	143 86	
For Trees, - - - - -	120 00	
For carting dirt, - - - -	170 96	
		984 08
Common Sewers, Wells, and Pumps;		
Amount expended for the construction and repairs of Common Sewers, and Cess Pools, in Castle, Federal, Grove, May, Portland, Washington, Pleasant, Hanover, Elm, Myrtle, Butolph, Hull, Water, Congress, Ann, Salutation, Tileston, and Merimack Streets,	4,443 44	
For Repairs of Public Pumps, -	53 80	
		4,497 24
Building Reservoirs;—		
Expended for the construction of three large Reservoirs to contain water for the extinguishment of Fire, one in Pleasant Street, another in Washington Street, and a third on Pemberton Hill; and for small repairs of other Reservoirs, - - - - - - - -		2,188 04
Annuity for the purchase of George's and Lovell's Islands, in Boston Harbor;—		
Paid this year's Annuity; being the amount which the City has contracted to pay, each year, during the life of the individual of whom the Islands were purchased - - - - -		400 00
Payments for Militia Duty;—		
For this amount paid to persons who had performed Militia Duty, under a recent Act of the Legislature, - - - - - -		1,095 00
Militia Exempts;—		
For this amount paid out to the Officers of the Brigade, being the amount received into the City Treasury, since the year 1823, from persons conditionally exempted from the performance of Militia duty, - - - - -		2,073 00
Amount carried forward,		170,233 42

Amount brought forward		170,233 42
Printing and Stationary ;—		
Paid for Printing done for the City,	1,236 96	
For advertising, - - - -	517 86	
For Stationary, and Binding Books,	407 34	
		2,162 16
Internal Health Department;—including sweeping the Streets, and removing House Dirt and other nuisances;—		
Paid for labor in collecting and carrying off the House Offal and other nuisances, - - - - -	4,413 37	
For labor in sweeping the Streets, and removing the Street Dirt - -	3,761 66	
For Grain, Hay, and Straw, used at the City Stables, - - -	1,605 46	
For Tools, Iron, Steel, Coal, and various small articles, for the City Stables, and the Blacksmith's and Wheelwright's Shops, - -	625 08	
For repairs of Wagons, Carts, and Harnesses, - - - -	316 67	
For materials and work for new Sheds at the City Stables, - - -	126 74	
For a Carriage for transportation of Paupers to the House of Industry, &c. - - - - -	111 40	
		10,960 38
External Health Department ;—expenses of the Quarantine Establishment, except Salaries;—		
Paid for services of Boatmen employed in the Department, - -	407 25	
Expenses of boarding and nursing various sick and destitute persons	337 01	
Paid for moving and repairing the Store-Houses on the Island -	202 50	
For work on the Cottage of the Resident Physician, - - - -	65 46	
For repairs of the other buildings, and the fences, - - - - -	264 23	
For repairs of the Boats, and supplies of sails, cordage, &c. - -	111 30	
For Medicines for the Hospital, and other small expenses, - -	110 25	
		1,498 00
Amount carried forward,		184,853 96

Amount brought forward,		184,853 96
Overseers of the Poor ;—		
Amount paid to the Treasurer of the Board of Overseers of the Poor, for disbursements by the members of that Board, in their respective Wards, for the occasional relief of sick and destitute persons - -	7,129 37	
Paid Pensions and Grants, allowed to various destitute persons, by the Board of Overseers of the Poor -	3,767 00	
Expenses of burying Paupers - -	960 99	
Paid for support of Paupers at the Insane Hospital - - - -	1,302 64	
Salary of the Clerk to the Board of Overseers of the Poor, - -	525 00	
		13,685 00
House of Industry ;—		
Expended for victualing the Inmates of the House - - - - -	11,929 77	
Paid Salaries of the Superintendent and family, Assistant Superintendent, Clerk, Physician, Chaplain and School Master, Teamster, School Mistress, and Female Domestics,	3,794 69	
For enlarging Houses occupied by the colored Inmates, and repairs of the Buildings - - - - -	3,467 18	
Paid for Clothing for the Inmates, -	2,050 28	
For Fuel and Light - - -	1,058 29	
Expenditure on the Sea Wall - -	700 00	
For the Hospital - - - -	291 55	
For the Directors' Office, Fuel, Lights, &c. - - - -	80 96	
Paid for Trees and Vines set out on the Farm - - - - - -	33 17	
For the transportation of Paupers -	187 12	
For Carriage Hire for the Directors	151 17	
For the School and Chapel - -	87 22	
For building upon, and repairing Boat	331 44	
For Wagons, Carts, Farming Tools, &c.	160 05	
For Furniture, - - - -	74 00	
For various incidental expenses -	329 98	
Amounts carried forward	24,726 87	198,538 96

Amounts brought forward	24,726 87	198,538 96
Of the above expenditure, there was paid from the Income of the establishment at South Boston, and other sources within the control of the Directors - - - - -	5,250 75	
Leaving the amount in fact drawn from the City Treasury, for the support of the House of Industry -		19,476 12
House for the Employment and Reformation of Juvenile Offenders ;—		
Expended for victualing the Inmates of the House - - - -	2,611 94	
For Salaries of Superintendent and Chaplain, Assistant Superintendent, Matron, &c.- - - -	1,576 13	
For Fuel and Lights - - -	394 97	
For Clothing for the Inmates - -	850 01	
For Repairs of the Buildings - -	335 71	
For Furniture - - - -	240 05	
For the Chapel and School - -	176 10	
For Horse Keeping - - -	81 55	
For the Piggery, the Garden, and for Silk Worms - - - -	59 62	
For the Hospital - - - -	4 38	
For sundry contingent expenses -	289 74	
	6,620 20	
Of the above expenditure, there was paid from the Income of the establishment, and other sources available to the Directors - - -	397 02	
Leaving the amount in fact drawn from the City Treasury for the support of the House of Reformation		6,223 18
County of Suffolk, including expenses of Courts, Jails, House of Correction, and all other charges, except salaries;		
Paid sundry persons, as per bills and receipts authorized by the County Board of Accounts - - -	12,812 84	
Amounts carried forward,	12,812 84	224,238 26

Amounts brought forward	12,812 84	224,238 26
Paid to Jurors, at the several Courts	7,529 96	
To Witnesses, Constables, &c. for attendance at the several Courts -	7,940 70	
Paid on County Drafts of the Mayor; being for that portion of the County expenses which comes under the control of the Mayor and Aldermen, as exercising, in part, the authority formerly vested in the Court of Sessions - - - - - -	4,148 76	
Paid the Treasurer of the Law Library, the amount received as Excise for Attorneys - - -	490 00	
For work done by the Health Department, for the County - -	407 51	
Paid to Coroners, Jurors, &c. on inquisitions - - - - - -	120 73	
		33,450 50
Interest on the Public Debt of the City ;		
Paid the Interest accruing on various Notes and Certificates of Stock issued by the City, and on moneys borrowed for the purposes of the government, during the year -	- -	46,372 42
Reduction of the Principal of the Public Debt of the City ;—		
Amount paid over to the Committee on the Reduction of the Public Debt of the City, being the amount appropriated by the City Council for that purpose - - - -	- -	15,000 00
Payment of that portion of the Debt incurred on account of the Fire Department ;—		
Amount paid over to the Committee on the Reduction of the Public Debt of the City, being the amount appropriated by the City Council for the payment of that portion of the City Debt incurred on account of the Fire Department, the last year - - - - - - -	- -	5,600 00
Amount carried forward		324,661 18

Amount brought forward,		324,661 18
Incidental Expenses and Miscellaneous Claims ;—not justly chargeable to any of the foregoing heads of Appropriation ;—		
Expenses attending the Centennial Celebration of the Settlement of Boston - - - - -	1,200 46	
Paid the services of an Assistant to the Clerk of the Market, and for Watchmen employed at the Market, - - - - - - -	629 09	
Paid Costs of Court, and various expenses of suits in which the City was a party - - - - -	626 56	
For Fuel, and other supplies for the City Offices - - - - -	459 03	
For Powder for the Militia at the Fall Review, and making the same into Cartridges - - - - -	311 72	
Expense of celebrating the Anniversary of Independence - - -	270 83	
Care and Repairs of the Funeral Cars	117 04	
For fuel, and sundry small expenses at the Market - - - - -	112 29	
For use of Halls, for Ward Meetings	110 62	
For Surveying, and drawing Plans for the use of the City, - -	106 67	
For the re-purchase of a Tomb, in the South Boston Burial Ground -	100 00	
Paid for a Plan of the City, made under a recent law of the Commonwealth - - - - - -	70 00	
Paid for a Carriage for the transportation of sick persons - - -	70 00	
Rent of Office occupied by the Clerk of the Common Council, previously to the removal to City Hall - -	66 67	
Amount refunded to persons who purchased a lot of land of the City, the last year, the quantity of land falling short of the amount sold - -	63 83	
Amounts carried forward	4,314 81	324,661 18

Amounts brought forward,	4,314 81	324,661 18
Paid for a complete manuscript copy of the last Census of the City, -	50 00	
Paid for refreshments furnished the Inspectors of Elections at a Public Meeting at Faneuil Hall - -	43 00	
Paid for services of a Messinger to the Assessors - - - - -	37 50	
For cleaning and making covers for the Pictures in Faneuil Hall -	35 49	
Expense of keeping a Bull belonging to the City - - - - -	24 68	
Removing mud from the Creek near the Hay Scales, - - - -	16 00	
Paid for Signs, for the Streets -	15 00	
Sundry Expenditures, of small amounts, for various objects - -	57 69	
		4,594 17
Amount paid by the City Treasurer during the year, for services rendered by Deputy Collectors employed by him - - - -	320 00	
Amount paid by the City Treasurer, during the last financial year, on drafts drawn upon him previously to that year, the payment of which had not been before demanded -	484 84	
		804 84
Total amount of Expenditures, during the financial year which closed April 30, 1831 - -		$330,060 19

Office of the Auditor of Accounts, May 14, 1831.

WM. HAYDEN, Jr. Auditor.

(D.)

Statement in relation to the Public Debt of the City of Boston.

The amount of the City Debt, on the first day of May, 1830, as per statement in the Eighteenth Annual Report, was -		$891,930 75
Since that time, the following Stock and Notes have been issued, viz.;—		
Amount borrowed to meet the current expenses of the year, in anticipation of the Taxes of 1830 - -	150,000 00	
Amount borrowed under an Order of the City Council, passed September 6th, 1830, authorising a Loan for the payment of other portions of the City Debt	100,000 00	
Amount borrowed under Orders of the City Council passed May 24th, September 13th, October 11th, and December 27th, 1830, authorising Loans for repairing and fitting up the Old State House -	25,000 00	
Amount borrowed under an Order of the City Council passed July 26th, 1830, authorising a Loan on account of the expense of filling up the Mill Creek	3,000 00	
Amount borrowed under an Order of the City Council passed August 16th, 1830, authorising a Loan in part payment of the expense of paving Commercial Street - - -	3,000 00	
		281,000 00
Amount carried forward,		1,172,930 75

Amount brought forward		1,172,930 75
From the above amount, there are to be deducted the following payments on account of the City Debt, within the last financial year, viz.;—		
Paid on account of the Loan in anticipation of the Taxes of 1830, (there not being funds in the City Treasury sufficient to redeem the whole of that Loan,)	144,000 00	
Paid on account of the Debt contracted for the erection of Faneuil Hall Market, at five per cent. interest - - -	118,000 00	
Paid on account of the Debt contracted for the widening of Court Street, at 5½ per cent. interest	10,000 00	
Paid the annual instalment of the Debt contracted for the Court House and Prisons in Leverett Street, at five per cent. interest	10,000 00	
Paid the annual instalment of the five per cent. Stock of 1823	5,000 00	
Paid the full amount of a Loan made the last year, to meet a deficiency then existing in the appropriation for the Fire Department, at 4 and 4½ per cent. interest - - -	5,600 00	
		292,600 00
Aggregate amount of the City Debt, on the first day of May, 1831, being $11,600 00 less than on the corresponding day of the last year - - - - - -		$880,330 75

The character of the Public Debt of the City, on first day of May, 1831, was as follows, viz.

Amount unpaid of the Loan contracted for the erection of the Court House and Prisons in Leverett Street, payable in annual instalments of $10,000, and bearing interest at five per centum per annum - - - - -	20,000 00
Amount due on a Note given for money deposited in the Treasury, for a special purpose, at five per cent. interest - - -	1,000 00
Amount unpaid of the Loan of 1823, payable in annual instalments of $5000, bearing interest at five per cent. - - - - -	15,000 00
Amount of a Loan contracted to quiet certain claims to the Ropewalk Lands;—payable in the year 1834, at four per cent. interest	58,000 00
Amount of a Loan authorized by an Order of the City Council passed December 19, 1825, payable January 1st, 1834, at five and a quarter per cent. interest - - -	16,000 00
Amount unpaid of a Loan contracted, under an Order of the City Council passed December 28th 1825, for the purchase of an Estate for the improvement of Court Street;—payable at the decease of a person having a life estate in the premises, at five per cent. interest - - - - - - -	20,000 00
Amount of a Certificate of Stock issued on account of the purchase of a lot of land on Eliot Street, for an Engine House, payable in March, 1835, at five per cent. interest	1,700 00
Amount carried forward,	131,700 00

Amount brought forward,		131,700 00
Amount of Stock issued to defray the expenses of widening Merchants' Row viz ;—		
Stock payable in the year 1836, at five per cent. interest - -	20,000 00	
Stock payable in the year 1832, at four and a half per cent. interest	25,000 00	
Stock payable in the year 1836, at six per cent. interest - - -	7,000 00	
		52,000 00
Amount of four and a half per cent. Stock sold at auction, under an Order of the City Council passed October 2d 1826, to raise funds for the redemption of certain portions of the City Debt, bearing a higher rate of interest; the principal to be redeemed in the years 1840, 1845, and 1850 - -		95,000 00
Amount unpaid of the Debt contracted for the erection of Faneuil Hall Market, and for the improvements connected therewith, payable at various times, and bearing interest as follows, viz. ;—		
At $3 89 per centum per annum	18,000 00	
At 4½ per centum per annum	2,000 00	
At 4¾ per centum per annum	5,000 00	
At 5 per centum per annum	169,750 00	
At 5¼ per centum per annum	18,000 00	
At 5½ per centum per annum	7,000 00	
At 6 per centum per annum	106,000 00	
		325,750 00
Amount of Stock payable in 1833 and 1835, at four and a half and five per cent. interest ; issued under an Order of the City Council, passed October 27th, 1828, authorizing a Loan for the construction of a Wharf east of Faueuil Hall Market - - - -		17,360 25
Amount of Stock issued under an Order of the City Council, passed September 6th, 1830, authorizing a Loan for the redemption of		
Amount carried forward,		621,810 25

Amount brought forward,	621,810 25
other portions of the City Debt; payable in three and eight years, at 4 per cent. interest	100,000 00
Amount of Stock issued under an Order of the City Council, passed June 10th, 1829, authorizing a Loan for the redemption of other portions of the City Debt;—payable in six and eight years, at four and a half per cent. interest - - - - - -	50,000 00
Amount of Stock issued under an Order of the City Council, passed February 8th, 1830, authorizing a Loan for the redemption of other portions of the City Debt;—payable in two, three, and four years, at four per cent. interest - - - - - -	50,000 00
Amount of Stock issued under an Order of the City Council passed June 10th, 1829, authorizing a Loan for the payment of the amouut due to the Mercantile Wharf Corporation;—payable in six years, at fonr and a half per cent. interest - - - - -	18,520 50
Amount of Stock issued under an Order of the City Council passed February 22d, 1230, authorizing the purchase of the Old Franklin School House;—payable in two years, at five per cent. interest - - -	3,000 00
Amount of Stock issued under Orders of the City Council passed May 24th, Sept. 13th, Oct. 11th, and Decem. 27th, 1830, authorizing Loans for repairing and fitting up, the Old State House, payable in one, two, and five years, at four per cent. interest -	25,000 00
Amount of Stock issued under an order of the City Council, passed July 26th, 1830, authorizing a Loan on account of the expense of filling up the Mill Creek;—payable in eight months, at four per cent. interest	3,000 00
Amount of Stock issued under an Order of the City Council, passed August 16th 1830, au-	
Amount carried forward,	871,330 75

Amount brought forward,	$71,330 75
thorizing a Loan on account of the expense of paving Commercial Street;—payable in fourteen months, at four per cent. interest	3,000 00
Amount unpaid of the Loan made under an Order of the City Council passed April 23d 1830, to defray the expenses of the City, in anticipation of the Taxes of the year 1830	6,000 00
Total amouut of the City Debt, May 1, 1831	$880,330 75

Office of the Auditor of Accounts, May 14th, 1831.

WILLIAM HAYDEN, Jr. Auditor.

Dr. *The* CITY OF BOSTON, *in Account Current with* WILLIAM MACKAY, *Treasurer of said City.* *Cr.*

To cash paid for interest since May 1, 1830 - - - - - - - - - - - - -	46,372	42	1830 May 1	By balance of Account settled - - -	5,438 80
To cash paid for Mayor's Drafts, - -	256,469	91		By cash rec'd for Loans since April 30, 1830	281,000 00
To do. " " Sundry Notes - - -	292,600	00		By do. " " Rents " " " "	7,829 39
To do. " " Commonwealth's Tax in full for 1829 -	12,437	00		By do. " " Interest " " " "	15,021 35
To do. " " Commonwealth's Tax for 1830, in part -	12,437	50		By do. " " Taxes " " " "	253,106 12
To do. " Deputy Collectors - - -	320	00		By do. " of the Auditor " " " "	44,160 72
To do. " Members of Militia performing active duties, &c. -	1,095	00		By do. " do. for sundry Notes " "	14,205 16
				By do. " of Treasurer of Commonwealth for support of State Paupers in the House of Industry, - - - - - - -	13,295 71
				By do. for support of Paupers, by Overseers of the Poor, - -	3,380 46
	621,731	83		By do. for support of Paupers in the House for Juvenile Offenders, - - - - - - -	792 00
To Balance due the City - - - - -	16,976	08		By do. for Repairs of Rainsford Island,	478 20
Dolls.	638,707	91		*Dolls.*	638,707 91

BOSTON, May 1, 1831. Errors excepted. WM. MACKAY, *Treasurer of City of Boston.*

Dr. *The* COUNTY OF SUFFOLK, *in Account Current with* WILLIAM MACKAY, *Treasurer of said County.* *Cr.*

To Cash paid Bills and Receipts, - -	12,812 84	1831 May 1	By Cash for Fines, Costs, and Fees, -	5,124 53
To do. " Coroners, Jurors, &c. on Inquisitions, - -	120 73		By do. " Rents, - - - - - - - -	900 00
To do. " Jurors at the several Courts, - - - - -	7,529 96		By do. " Court Fees, - - - - -	1,651 35
To do. " Witnesses, Constables, &c. - - - -	7,940 70		By do. " Jury Verdicts, - - - -	896 00
To do. " Drafts of the Mayor, - -	9,498 76		By do. " Excise from Justices of the Peace, - - - -	24 00
To do. " Treasurer of the Law Library, for excise received of Attornies, -	490 00		By do. " Excise from Attornies, -	490 00
			By do. from Treasurer of Commonwealth for support of Paupers in the House of Correction, - - - - -	1,484 80
			By do. of do. for balances of Accounts of Costs in Criminal Cases, - - - - - -	8,667 22
			By do. for forfeited recognizances, -	300 00
			By do. " Licenses to Innholders, &c.	2,744 40
				22,282 30
			By balance due from the County of Suffolk, - - - - - - - - - -	16,110 69
$	38,392 99		$	38,392 99

BOSTON, MAY 1, 1831. Errors excepted. WM. MACKAY, *Treasurer of Suffolk County.*

Dr. WILLIAM MACKAY, *as Treasurer of the City of Boston and County of Suffolk.* *Cr.*

To Cash received at sundry times since May 1, 1830, for Account of the City of Boston, as credited in Account with the City, - - - - - - -	638,707 91	1830 May 1	By Cash disbursed at sundry times since May 1, 1830, for Acccount of the City of Boston, as charged in account current with the City, -	621,731 83
To Cash received for Account of the County of Suffolk, and credited in Account, - - - - - - - - - -	22,282 30		By Cash disbursed for Acccount of the County of Suffolk as charged in Account, - - - - - - - - -	38,392 99
				660,124 82
			By Balance due from William Mackay being the amount of Cash in the Treasury, - - - - - - - - -	865 39
$	660,990 21		$	660,990 21

BOSTON, MAY 1, 1831. Errors excepted. WM. MACKAY, *Treasurer of City of Boston and County of Suffolk.*

BOSTON, May 12, 1831. The Committee appointed by the City Council to examine and audit the Accounts of the City and County Treasurer, have attended to that duty, and find the Accounts are correctly stated, and that there are proper vouchers for the same: The Committee find that there has been received on Account of the City *Six hundred and thirty-eight thousand seven hundred and seven Dollars*, 91 *Cents*, and that there has been paid on the same account *six hundred and twenty-one thousand seven hundred and thirty-one Dollars*, 83 *Cents*, leaving a balance due to the City of *sixteen thousand nine hundred and seventy-six Dollars*, 8 *Cents*. The Committee also find that there has been received on account of the County twenty-two thousand two hundred eighty-two Dollars, 30 Cents, and that there has been paid on the same account thirty-eight thousand three hundred ninety-two Dollars, 99 Cents, leaving a balance against the County of sixteen thousand one hundred ten Dollars, 69 Cents, and leaving a final balance in the Treasury, on the 30th day of April last, of eight hundred sixty-five Dollars, thirty-nine Cents.

SAM'L T. ARMSTRONG,
RICH'D D. HARRIS,
ISAAC WATERS,
LEVI BARTLETT,
} *Committee.*

In the Board of Aldermen, May 12, 1831. Read and accepted. Sent down for concurrence.

H. G. OTIS, *Mayor.*

In Common Council, May 12, 1831. Read and concurred.

B. F. PICKMAN, *President.*

REDUCTION OF THE CITY DEBT.

The Committee of the City Council on the Reduction of the City Debt, respectfully ask leave to

REPORT:

That, during the financial year which closed on the thirtieth day of April last, the following transactions have taken place, in relation to the reduction of the Public Debt of the City

The funds originally applied to that object, by the City Council, were, the Balance of Money remaining in the City Treasury at the end of any financial year ;—all receipts in Money, being the proceeds of the sale of Real Estate, of any description, belonging to the City ; all receipts on account of the principal sum of any Bond or Note owned by the City ;—and, also, fifteen thousand dollars, at least, out of the City Tax, in each and every year. Since the passage of the original Order, it has been determined by the City Council, that all the Income of the City Wharf East of Faneuil Hall Market, and all the Income of the City Hall, (over the sum of $3500 per annum) shall be added to the funds which had been before peculiarly destined to the reduction of the City Debt.

From the sources thus enumerated, the following sums have been received, during the past year, viz.—

The Balance of Money remaining in the City Treasury, at the close of the preceding financial year,		5,438 80
Receipts of Money, for Sales of Real Estate, viz :		
In part payment for a lot of land on Clinton Street, - - -	1,478 40	
Amounts carried forward,	1,478 40	5,438 80

Amounts brought forward,	1,478 40	5,438 80
In full payment for two lots of land on Merrimack Street, - -	3,148 20	
In full payment for a lot of land on Washington Street, - -	1,153 65	
In full payment for a lot of land on Washington Street, - -	540 00	
In part payment for two lots of land on Washington and Northampton Streets, - - -	355 66	
In part payment for a lot of land on Lancaster Street, - -	193 00	
In part payment for two lots of land on Northampton Street -	165 53	
In part payment for a lot of land on Merrimack Street - -	118 00	
In part payment for three lots of land on Dedham Street, -	54 36	
	7,206 80	
Deduct amount of Commissions paid the Land Commissioner, on the Sales of City Lands -	691 04	
Net amount received from the Sale of Public Lands - -		6,515 76
Receipts on account of Bonds and Notes, viz:— - -		
Amount paid in at the City Treasury on five Notes given to the City, for lands in the vicinity of Faneuil Hall Market, - -	11,440 16	
Amount paid in at the City Treasury, on three Bonds given to the City, for lands on, or in the vicinity of, the Neck, - -	2,765 00	
Making the whole amount received in payment of Bonds and Notes,		14,205 16
Amount carried forward,		26,159 72

Amount brought forward,		26,159 72
Amounts received out of the ANNUAL TAX, viz ;—		
The usual annual Appropriation granted by the City Council, for the Reduction of the Principal of the Public Debt of the City	15,000 00	
The Appropriation granted by the City Council, for the payment of that portion of the City Debt incurred during the preceding financial year, to meet a deficiency then existing, in the Appropriation for the Fire Department, - - - - -	5,600 00	
Making the whole amount from the Annual Tax, actually applied to the reduction of the City Debt, - - - -		20,600 00
Amount received, during the year which ended April 30th, 1831, being the net Income of the City Wharf East of Faneuil Hall Market, for that year, - -		3,957 63
Making the actual amount of the annual Income of the City, applicable to the Reduction of the City Debt during the year which closed April 30th, 1831,		50,717 35
Amount received, under an Order of the City Council passed September 6th, 1830, authorizing a Loan for a redemption of other portions of the City Debt, -		100,000 00
Making the aggregate amount received during the year, and applicable to the payment of such portions of the Debt as fell due within the year - - -		150,717 35
Amount carried forward,		150,717 35

Amount brought forward		150,717 35
The following portions of the City Debt have been redeemed, and cancelled, during the financial year which closed on the thirtieth day of April last, viz ;—		
Two Certificates of Stock issued on account of the erection of Faneuil Hall Market, and the inprovements connected therewith, and bearing interest at five per centum per annum -	118,000 00	
One Certificate of Stock issued on account of the widening of Court Street, bearing interest at five and a half per cent.	10,000 00	
Annual Instalment of the Loan contracted for the erection of the Court House and Prisons in Leverett Street, at five per cent. interest - - -	10,000 00	
Three Certificates of Stock issued, during the preceding financial year, to make up a deficiency then existing in the appropriation for the Fire Department, at four and four and a half per cent. interest -	5,600 00	
Annual Instalment of the five per cent. Stock of 1823 - -	5,000 00	
Making the aggregate amount of the City Debt redeemed by this Committee, during the last financial year - - -		148,600 00
And leaving a balance at the credit of this Committee, carried forward to the account of the present financial year, amounting to - - - - - - - -		$2,117 35

The Amount of the City Debt actually paid by this Committee, during the last financial year, appears, by the above Statement, to be		148,600 00
To enable them to make those payments, a new Loan was negociated, amounting to		100,000 00
Leaving the actual reduction of the City Debt, made by this Committee from the ordinary funds of the year, which were placed at their disposal by the City Council, at		$48,600 00
For purposes entirely foreign to the operations of this Committee, the City Council has seen fit to create new Debts, as follows, viz ;—		
For the repairs, and fitting up, of the Old State House -	25,000 00	
For the filling up of the Mill Creek	3,000 00	
For completing the paving of Commercial Street - - -	3,000 00	
And owing to the deficiency of the Income of the last financial year to meet its Expenditures, there remained unpaid of the money borrowed in anticipation of the last year's Taxes, the sum of	6,000 00	
Which makes the amount of new Debt created the last year - - - - - - -		37,000 00
And leaves the actual diminution of the City Debt, during the financial year which closed on the thirtieth day of April last, at only		$11,600 00

The System of keeping that portion of the Income of the City, which is, in its nature, peculiarly applicable to the payment of the City Debt, distinct from the Revenue appropriated to ordinary annual expenditure, is, in the opinion of this Committee, of beneficial tendency, as a measure of financial accuracy ;—inasmuch as it secures the application of those funds to their proper object. But it must be immediately apparent to the City Council, that the operation of that System cannot produce any sensible diminution of the amount of the City Debt, so long as new sources of expenditure are constantly

developed, which, either from their amount or their character, are not considered as chargeable upon the ordinary resources of the year, and are made the subjects of new debt. The creation of new Debt, to an amount equal to the Reduction of the old Debt, seems constantly to paralyse the efforts of that system, which this Committee has been appointed to administer. Such a course not only diminishes the hopes of the ultimate payment of the City Debt, but it diminishes, also, the means by which it was ever thought possible to pay it;—as there is a constant diminution of the resources of the City, in its Lands, its Bonds, and Notes, without a corresponding reduction of its Debt. Under this view of the financial relations of the City, this Committee respectfully submit it to the consideration of the City Council, whether any further increase of the City Debt ought to be authorized, except in cases of the clearest and most obvious necessity. These remarks are not intended as calling in question the expediency of the objects for which loans have been authorized, during the past year ;—but as suggesting the propriety of a different procedure for the future :—And it may be worthy the attention of the City Council, as objects hereafter occur, *presenting themselves with irresistable claims to attention*, and being of a character similar to some of those for which Loans have been heretofore contracted, to consider whether such objects are not of a nature to be brought within the sphere of regular annual Income ;—and whether they may not be justified in meeting them, by an increase of the annual Tax.

H. G. OTIS, Mayor,
B. T. PICKMAN, Pres't. of Com. Council,
OTIS EVERETT, Ch'n of Com. of Finance,
} *Com. for the Reduction of the City Debt.*

City of Boston, June 9th, 1831.

In the Board of Aldermen, June 9th, 1831.—The foregoing report was read, and accepted, and thereupon ordered, that the Auditor of Accounts be directed to cause the same to be printed, in connexion with the annual financial report, and to be distributed for the information of the Inhabitants.

Sent down for concurrence.

H. G. OTIS, *Mayor.*

In Common Council, June 9th, 1831.

Read and concurred, and the order passed.

B. T. PICKMAN, *President.*

ESTIMATE OF EXPENDITURES

AND

Ways and Means, for the present financial year.

The Ordinance, "establishing a system of accountability in the expenditures of the City," requiring that the Auditor shall in the month of February annually, make and lay before the City Council, an estimate of the amount of money necessary to be raised for the expenditure of the ensuing financial year, under the respective heads of appropriation, such an Estimate, together with an Estimate of Ways and Means to meet the expenditures, was laid before the City Council, on the 28th o February last. Those Estimates were referred to a Joint Committee, by whom on order was reported, which was passed by the City Council, in the following form, viz :

CITY OF BOSTON.

An Order relative to specific Appropriations.

It is ordered by the City Council, That to defray the expenses of the City of Boston, and the County of Suffolk, for the next financial year, which commences on the first day of May, one thousand eight hundred and thirty one, and closes on the thirtieth day of April, one thousand eight hundred and thirty two, the following sums of money be, and the same are hereby, respectively appropriated ;—that is to say—

For Salaries of the Instructers of all the Schools, except the Primary Schools, - - -	28,000 00
For the Primary Schools, - - - -	16,000 00
Amount carried forward,	44,000 00

Amount brought forward	44,000 00
For the ordinary repairs, fuel, and other contingent expenses, of the Schools, - - -	4,000 00
For alterations, repairs, and improvements, of various School Houses, and for apparatus for the Schools, according to an Estimate of the School Committee, - - - - -	4,000 00
For Repairs of Public Buildings, - - -	1,500 00
For Care and Repairs of the Burial Grounds, Public Tombs, and Funeral Cars, - -	500 00
For Care and Improvement of the Lands belonging to the City, and preparing them for sale,	3,000 00
For completing the Dyke on the Neck Lands, east of Washington Street, - - - -	1,500 00
For completing the filling of the Mill Creek,	1,000 00
For the gradual reclaiming and improvement of the Flats at the bottom of the Common, West of Charles Street, - - - - -	1,800 00
For Paving and Repair of Streets, - - -	22,000 00
For widening Streets, - - - - -	15,000 00
For Salaries of all the City and County Officers,	25,000 00
For the City Watch, - - - - -	11,400 00
For Lamps, Oil, and Superintendence, - -	13,000 00
For the Fire Department, exclusive of Engine Houses, - - - - - - -	8,000 00
For the erection, rent, and repairs of Engine Houses, - - - - - - -	2,000 00
For Bells and Clocks, - - - - -	700 00
For Constables, - - - - - -	1,000 00
For Care and Improvement of the Common, Malls, Copp's Hill, and Fort Hill, - -	1,500 00
For Common Sewers, Wells, and Pumps, -	4,000 00
For building Reservoirs, - - - -	3,000 00
For the payment of the Annuity for the purchase of George's and Lovell's Islands in Boston Harbor, - - - - - - -	400 00
For payments for Militia Duty, under a Law of the Commonwealth, - - - - -	2,000 00
For Printing and Stationary, - - - -	2,000 00
For the Internal Health Department; including sweeping the Streets, and removing House Dirt and other nuisances, - - - -	12,000 00
Amount carried forward,	134,300 00

Amount brought forward	184,300 00
For the External Health Department ; expenses of Quarantine, except Salaries, - - -	1,200 00
For the Overseers of the Poor ; besides moneys received for the support of Poor belonging to other Towns, (all moneys accruing for the support of State Paupers, to be paid into the City Treasury,) - - - - - - - -	14,000 00
For the House of Industry ; besides income from the establishment at South Boston, and moneys received for the support of Poor belonging to other Towns, (all moneys accruing for the support of State Paupers to be paid into the City Treasury,) - - - - - - - -	20,000 00
For the establishment for the employment and reformation of Juvenile offenders, - -	6,500 00
For the County of Suffolk ; including expenses of the Courts, Jails, House of Correction, and all other charges except Salaries, - -	31,500 00
For the payment of Interest on the Public Debt of the City, - - - - - - -	44,000 00
For the Reduction of the Principal of the Public Debt of the City, - - - - - -	20,000 00
For Incidental Expenses, and Miscellaneous Claims ; not justly chargeable to any of the foregoing heads of Appropriation, - -	4,000 00
For a Reserved Fund ; to be applied to such purposes as the City Council may hereafter deem proper, - - - - - - -	4,000 00

And it is further ordered, that no excess in any of the respective appropriations aforegoing shall be allowed by the Auditor of Accounts, or paid by the Treasurer of the City and County, unless authorized by an order of the City Council.

The whole amount of appropriations granted in the foregoing order is - - - - $329,500 00

An estimate of the Ways and Means to meet the Expenditures of the City, for the ensuing financial year, which commences on the first day of May, 1831, and will close on the thirtieth day of April, 1832.

Probable Income from the City Rents, - - -		36,000 00
Interest on Bonds and Notes held by the City, and on deposites in Banks, - - - -		15,000 00
From the Commonwealth for the support of State Paupers, - - - - - - - -		13,000 00
From the Health Department; including Quarantine Fees, Funeral Fees, sales of Street Dirt, &c. - - - - - - - -		5,000 00
From Assessments for Common Sewers, - -		6,000 00
From Licenses for Public Exhibitions, &c. -		1,000 00
From the County of Suffolk; including County Rents, civil and criminal costs, fines, fees, Jury Verdicts, licenses to retailers, &c. -		20,000 00
Outstanding Taxes, small debts, &c. - -		3,500 00
		99,500 00
Probable amount of Tax to be assessed for the ensuing financial year, - - - - - -	235,000 00	
From which, deduct for probable abatements, - - - - -	5,000 00	
Leaving the net income from the Tax of the year,		230,000 00
And making the total of Revenue to be calculated upon, for the financial year 1831–32, -		$329,500 00

REAL AND PERSONAL PROPERTY

Of the City of Boston and County of Suffolk.

Township No. 5, in the 9th Range, County of Penobscot.
The Common.
Fort Hill—and sundry lots of land adjoining.
About 3,000 feet of land on Second Street.
Land on various Streets, formerly the Mill Pond.
Upland and Flats at the bottom of the Common, including the purchase from the former occupants of the Ropewalk Lands.
Marsh on each side of the Neck.
Two Malls on the Neck.
A lot of Land at the head of the Ropewalks, occupied by the State for a Laboratory.
A lot of Land on the south side of the street leading from Washington Street to South Boston Bridge.
Land on Temple street.
A small wedge of land on Front and Beach streets.
A lot of Land on Eliot street, purchased for a Watch House, Engine House, &c.
A lot of Land on Thacher Street, leased for forty dollars per annum.
Land and building on School street, formerly occupied as an Engine House.
Engine Houses, and the land on which they stand, in Milk, Salem, Mason, and Leverett streets, Dock square, Pemberton Hill, and at South Boston.
House and Land on the Mill Pond, for Fire Hook and Ladder Company.
Four Burial Grounds in the city.
One do. on the Neck.
One do. South Boston.
One Tomb in Copp's Hill Burial Ground, being the particular property of the city.
Tomb in the South Burial Ground, with four apartments, for the interment of children.
One Tomb in the Granary Burial Ground.
Nine Tombs in the South Boston Burial Ground.
Faneuil Hall with the stores under, and the land contiguous to, the same.

The New Market House at the east end of Faneuil Hall, and the wharf connected therewith.
The City Hall.
A Fish Stall at the north part of the city.
County Court House and Land, in School street.
New Court House and Prisons in Leverett street.
Old Court House, and Land connected therewith, in Court street.
County House and Land, in Court street.
House of Industry, House of Correction, two Houses for Coloured Poor, a Slaughter House, and other out-buildings, and sixty-one acres of Land, at South Boston :—together with the stock on hand, the farming utensils, and various articles appertaining to the establishment.
Deer Island, and the buildings thereon.
Hospital on Rainsford Island, built in 1819, and a Cottage for the Resident Physician, built in 1829.
Two Hay Scales and three City Pounds.
Ward Room and Cellar, in Ward No. 3, and 3000 feet of land contiguous thereto.
Stables on the Mill Pond.
Eliot School House in North Bennet street.
Mayhew, do. in Hawkins street.
Latin, do. in School street.
Adams, do. in Mason Street.
Hancock, do. in Hanover Street.
Bowdoin, do. in Derne Street.
Boylston, do. Fort Hill.
School House at South Boston.
Franklin School House, in Washington Street.
High School House, in Pinckney Street.
Old Franklin School House, now occupied as a Ward Room, Engine House, and Primary School House.
School House on the Western Avenue, occupied by a Primary School.
Primary School House on the Neck Lands
Twenty-one Fire Engines, and one at the House of Industry.
Hose Carriages, six or seven thousand feet of Hose, three hundred and ten pairs of Buckets, twenty Pump Hoses, Hose Screws, Caps, Trumpets, Badges, and various other implements, appertaining to the Fire Department.
The Boat Massachusetts, with her two small boats, and other appertenances, in the Quarantine service.
Thirty horses, with Wagons, Carts, Harnesses, &c. in the service of the city.

Carriage for the transportation of Paupers.
Five Funeral Cars, with harnesses complete.
One do. used in the House of Industry.
Various public Wells and Pumps.
About twenty-two thousand feet of Common Sewers, laid by the City within the last eight years, and now under the control of the City Government.
Twenty-seven Reservoirs constructed by the City, within the four last years.
Thirteen hundred and thirteen Lamps.
Market Scales, Weights, &c.

BONDS AND NOTES HELD BY THE CITY.

Notes received on account of the sale of the Alms House Estate, in Leverett Street, secured by mortgage, - - - - - -	88,600 00
Notes received on account of sales of neck-lands,	20,806 47
Various other bonds and notes, in the hands of the City Treasurer, - - - - - -	1,283 05
Notes and Bonds transferred to the City Treasury, by the committee on the Extension of Faneuil Hall Market;—amount remaining unpaid, - - - - - - - -	96,357 63
Note received on account of a lot of land, or flats, near the Franklin School House, -	1,666 00
Note received on account of the improvement made in 1826, in Merchants' Row, - -	3,000 00
Notes received for sales of lands on Merchants' Row, Ann and Clinton Streets, - - -	15,240 60
Note receive on account of sale of land on the Mill Pond, - - - - - - -	4,815 00
Notes received for sales of lands and flats, near South Boston Bridge, - - - - -	2,326 95
Making the whole amount of Notes and Bonds held by the City - - - - - - -	$234,095 70

STATEMENT OF THE FRANKLIN FUND.

Estimated amount of the Franklin Fund, as stated in the last Annual Report, - -	18,009 57
Amount of increase, during the year, four and a half per cent. - - - - - - -	810 43
Present value of the Fund, - - -	$18,820 00

Donation of Mrs. Joanna Brooker, and others, to the Selectmen of the Town of Boston, for the time being: the Interest of which is to be disposed of for the relief of Poor Widows, and Sick People, at their discretion.

One Note and Mortgage, - - - -	1,166 66
One Note and Mortgage, - - - -	1,503 39
One Note and Mortgage, - - - -	1,300 00
	$3,970 05

The Interest on the above has been paid in equal proportions to the Aldermen, and by them distributed, agreeably to the wills of the Donors.

Donation of Abiel Smith, Esq. to the Selectmen of the Town of Boston, for the time being: the Income of which is to be appropriated to the support of a School for the Instruction of People of Color in said town, in Reading, Writing, and Arithmetic.

20 Shares in the Newburyport Turnpike Road.
20 do. in the Second New-Hampshire Turnpike Road.
5 do. in the Rhode-Island Bridge Company.
1 Share in the Boston Theatre.
1 do. in the Boston Bath House.
4,000 dollars United States 3 per cent. Stock.
5 Shares in Suffolk Bank.

REPORT.

——o——

To the Stockholders of the Eastern Railroad Company.

In submitting the Annual Report of the operations of the road, during the year ending June 30th, 1854, the directors would remark, that no fatal accident, or serious injury, has happened to any passenger in the cars, and that the results compare favorably with those of former years. The receipts show an increase over those of last year, of about $35,000. The expenses exceed those of preceding years, caused partly by the large renewals required on the road for the superstructure and bridges, and the heavy repairs made on the rolling stock; and partly by the high prices demanded for labor and materials. The extraordinarily high price of Wood, has added much to the working expenses of the road during the past year.

A loss by fire, at East Boston on the 19th of March last, (amounting to $12,236,) has been sustained, by the destruction of a quantity of cotton, destined for transportation over the road.

Many of the renewals that have been made the past year, will not again be required for a number of years. A considerable portion of the road yet remains to be renewed, and some of the bridges will require heavy repairs during the coming year.

A dividend of *seven* per cent, has been declared for the past year. The first, of *three* per cent, in cash, was paid in January last—the second, of *four* per cent, in the stock of the East Boston Ferry Company, will be payable on Tuesday, the 11th

inst, This stock has been quite a source of income to the Company in years past, and no doubts exist of its future prospects. A dividend of *four* per cent. for the past six months, has been declared on this stock, and is payable on the first day of August proximo, to holders of stock 28th July.

In consequence of the severe stringency in the money market since the passage of the Act authorising the creation of additional capital, (which act contains a provision that such capital should not be issued for a sum less than one hundred dollars per share) the price of our stock in the market, had so far receded from its value, that it would have been deemed impolitic to have offered the shares of the Company to the stockholders, or thrown them into the market at the price for which they have been sold, had the prohibition not been contained in the Act. This stringency raised the interest on loans to exorbitant rates, and the necessity of borrowing to complete the new work, and manage the floating debt, has required some sacrifice on the part of the directors in common with others in the community, and in some instances, a high rate of interest has been paid.

During the last session of the Legislature, an Act was passed authorising railroad corporations to issue bonds for the purpose of funding their floating debt, or for money which they might borrow for any purpose sanctioned by law, but such bonds could not be valid until the Act was accepted by the stockholders, at a meeting called for that purpose. A portion of the business of this meeting is the consideration and adoption, or otherwise, of the following Act:

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECT. 1. Any railroad corporation established by the laws of this Commonwealth, may issue bonds for the purpose of funding its floating debt, or for money which it may borrow for any purpose sanctioned by law: *provided, however,* that such corporation shall by a majority of votes at a meeting of its stockholders called for that purpose, be authorised to issue the same; and provided that the bonds so issued shall in no case exceed

the amount of capital stock actually paid in by the stockholders of said company.

SECT. 2. Such bonds may be issued in sums of not less than one hundred dollars each, payable at periods not exceeding twenty years from the date thereof, and may bear a rate of interest not exceeding six per centum per annum, payable annually or semi-annually.

SECT. 3. No railroad corporation, having issued any bonds under the provisions of this act, shall subsequently make or execute any mortgage upon its road, equipments and franchise, or any of its property, real or personal, without including in and securing by said mortgage all such bonds previously issued, and all other pre-existing debts and liabilities of said corporation.

SECT. 4. No such bond shall be issued by any railroad corporation unless approved by one or more of the finance committee of said corporation, or some other person appointed for that purpose, who shall certify that said bond is properly issued, and recorded upon the books of the corporation.

SECT. 5. All bonds or notes which have been, or which may hereafter be, issued by any railroad corporation shall be binding and collectable in law, notwithstanding such notes or bonds were negotiated and sold by such corporation or their agents at less than par. [*Approved April* 13, 1854.

By the above Act, it is believed that the company will be able to fund the greater portion of its floating debt on advantageous terms, and the payments of the bonds be provided for from the sales of property, and the surplus earnings of the road, without any material increase of the Capital Stock.

The property of the Eastern Railroad Company not wanted for, or used in its regular business is large, and much of it real estate (as will be seen by Statement on page 6, 7, 8) which was obtained in various ways, in the early operations of the company. By the change of the terminus of the road in Boston some accession to it has been made. The discontinuance of the depot at East Boston, will open valuable lots for wharf and dockage purposes, between Lewis street and the line of boundary on the northeast. That portion of the Boston Depot Estate formerly used for the business of the road, is no longer wanted for that purpose, and will add much to the value of that property. Some

other items of property have been obtained in locating the extension of the road into Boston, purchased with a view to secure greater advantages for business, and where the damage demanded for locating and constructing over land was so great, that it was deemed desirable to take the whole tract at a fair valuation, rather than accede to the price demanded as damage.

An appraisement of the real estate in East Boston, has been made by Messrs. Ebenezer Atkins, Cyrus Washburn and Mark Googins, who have affixed the annexed valuation thereto.

The following Statement shows in detail the property owned by the Company, and the value placed thereon:

Boston Depot Estate	Comprises that portion of property lying at the foot of Eastern Avenue in Boston, between the docks of Lewis's and Sargent's wharves, and contains 54,847 square feet, valued at	$175,000 00	
	19,649 square feet of the above estate is now rented for the interest of $100,000 per annum, & is used for Ferry purposes. The land under the Exchange Hotel, is valued at	7,500 00	
	Total for this Estate		182,500 00
East Boston Lands	Are shown on the plan herewith submitted, as follows:— **A B C D** is the lot formerly occupied by the depot, and consists of a wharf and water lots, & contains about 184,800 square feet valued at $1 pr ft.	184,800 00	
	E F G is wharf and the lots used for the machine shops, and contains 139,870 square feet, valued at $1 per foot	139,870 00	
	H I J is the dock west of depot, & contains about 32,300 square feet valued at 55 cents	17,765 00	
	Lot on Lewis st. extending to dock, contains 63,500 sq. ft at $1 25 per foot	79,375 00	
	Amount carried forward	$421,810 00	$182,500 00

B.P.L. Bindery
AUG 7 1896